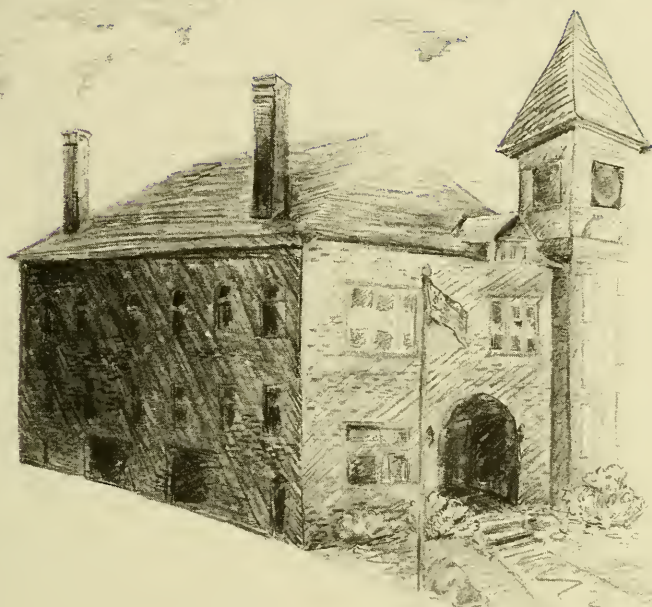


NHamp  
352.07  
E64  
1986

# Town of Epping

## New Hampshire



## Annual Reports

For the Year Ending December 31, 1986

University of New Hampshire  
Library

Cover -  
Pencil sketch by local artist,  
Lully Murphy Schwartz. Drawn in  
January, 1987.



AUNT ESTELLE-  
A Tribute by  
Elwyn Dearborn

It was in the 50's when Estelle Dearborn began to say it- [she was in her sixties then] and she continued to say it, on and on for the next thirty years!

What everyone in Town knew, when they heard her say, "I never should have retired". was that she sorely regretted having left her job at the Post Office. Indeed, without her, that little red brick building on the corner of Main & Pleasant Sts. (pop. less than 1000) would never be the same. (In fact, the building was soon retired and torn down to make room for a bank- all in the name of progress.)

After forty years as "Assistant to the Postmaster", her fellow town folks always thought of Estelle as "one of a kind".

There was, certainly, no location more central or more important than the Post Office. Estelle, by virtue of her position, was no less central or important to the scheme of things. A lot of people relied on her for accurate information on matters commensurate with the location. Some people needed to know when mail trains would arrive and depart or the cost of mailing a letter to Constantinople for instance, or what stamps to use on mail that would travel around the world via the Graf Zeppelin (1932). Estelle could provide this type of information "right off the top of her head".

She trained many postmasters over the years too. Years ago when a new President was elected and the political party changed, all administrative department heads were changed also, right down to the local postmaster. Not so with Estelle's job, however. After all, someone had to be kept on the job who knew how things should be run. Estelle was always there, ready to train a new postmaster or do the job herself until someone was appointed.

The Town's people depended on Estelle for the accuracy of "other Town business" as well. Little happened in Epping that she didn't hear about- things that might have been printed in a local newspaper (had there been one)- or - maybe not!. She became a sort of clearing house for important news. One could always depend on Estelle for accuracy. She would check and re-check her information with intense thoroughness. For the forty years she worked at the Post Office, she was a regular funnel of accurate information.

Estelle knew everyone in Town. Well, almost. Sometimes the "young'uns comin' up" would confuse her but not for long.

To say she loved people would be a vast understatement. She lived for people- to be with and around them every day of her life. She was very generous with her time and attention not only to her nieces and nephews but also the many organizations to which she belonged such as Queen Esther Chapter, OES, Women's Club, Senior Citizens Group and the active Community Church.

Estelle was born in Epping on May 10, 1892 and a direct descendent of two of our three Epping Governors. She lived her entire life in the Dearborn homestead, built by her grandfather on the crest of Boar's Head Hill, Main Street, until her death on February 11, 1985 - "going on" 93.

Shortly after Estelle retired from the Post Office, the Town Selectmen asked her to be a ballot clerk. She was a natural. By working at the polls, she would again be serving the community and she could continue to enjoy people and keep them posted as to what was going on.

Estelle was a registered Democrat but politically speaking, only she knew what candidate got her vote. No one can remember a year when she did not attend the annual Town Meeting or the Spring and Fall Election Days. Her ready smile, the sparkle in her eyes - somewhat clouded as the years took their toll - assured each person she met that she truly cared about them as an individual.

Right up to the very last - until illness forced her into a nursing home - she would walk down the hill into Town on the pretext that she needed something at the "little store" or, at the new Post Office - a new one, business like and impersonal; a "far cry" from the one that had been "hers". (She never said that though). She would have not understood why anyone might have referred to her as "one of a kind" either. What a crying shame that the mold had to be broken!

Good-by Estelle.

# **ANNUAL REPORTS**

of

**THE TOWN OF**

# **EPPING**

# **NEW HAMPSHIRE**

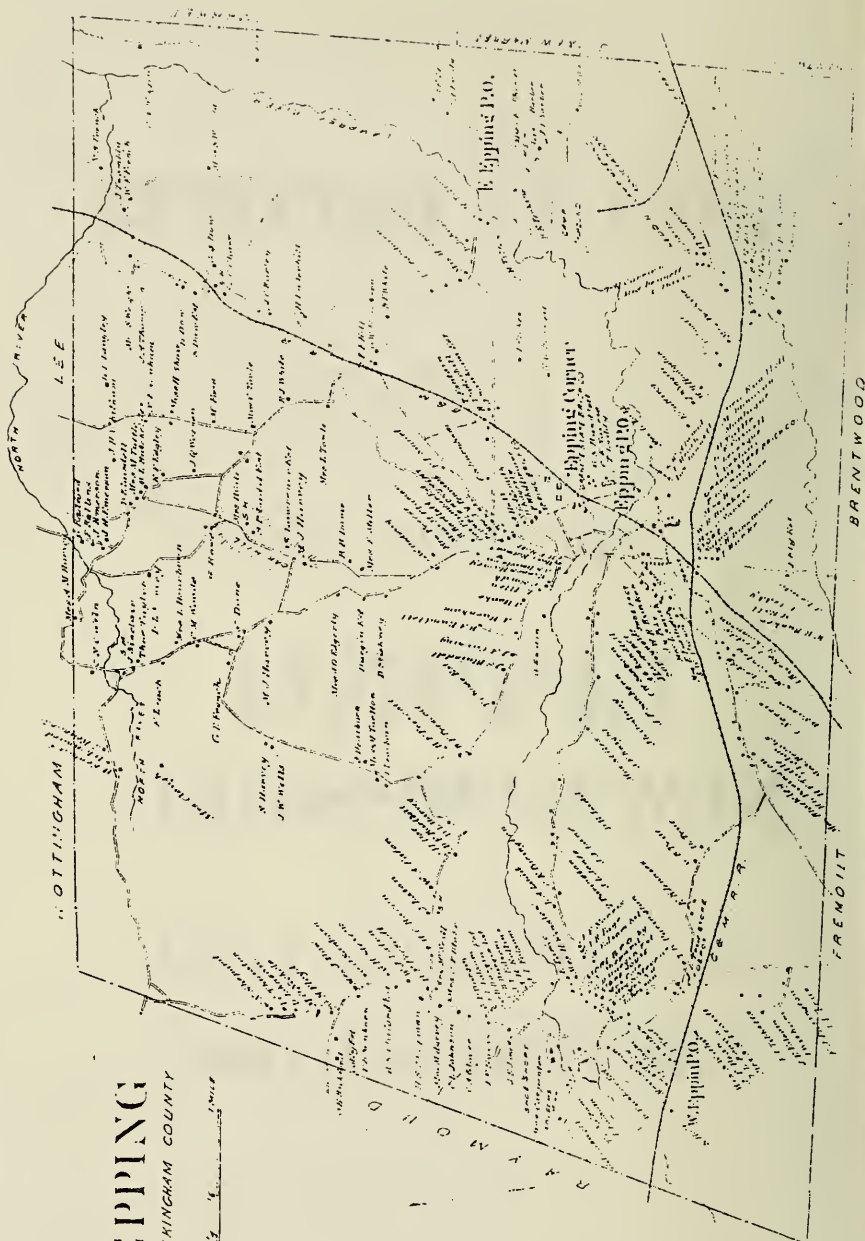
**For The Fiscal Year Ended**

**DECEMBER 31, 1986**

# EPPING

ROCKINGHAM COUNTY

0 1 2 Miles



## Table of Contents

Dedication . . . . .	1
Town Officers . . . . .	7
Resume of 1986 Town Meeting . . . . .	10
Report of the Board of Selectmen . . . . .	19
Report of Epping Health Officer . . . . .	20
Report of Harvey Mitchell Memorial Library . . . . .	20
Epping Conserveation Commission Report . . . . .	21
Report of Epping Budget Committee . . . . .	22
Report of Trust Funds . . . . .	24
Report of Police Department . . . . .	25
Report of Fire Department . . . . .	26
Fire Department Personnel . . . . .	27
Report of Fire Dept. Ambulance Service . . . . .	28
Report of Planning Board . . . . .	29
Building Permit Statistics . . . . .	31
Report of Recreation Dept. . . . .	32
Schedule of Town Property . . . . .	33
Statement of Appropriations . . . . .	34
Report of Water & Sewer Commission . . . . .	36
Detailed Statement of Payments . . . . .	38
Report of Road Agent . . . . .	43
Financial Audit Report . . . . .	44
Table of Contents . . . . .	48
Management Letter . . . . .	100
Report of Epping School District . . . . .	106
Report of Epping School District Financial . . . . .	117
Vital Statistics . . . . .	137



P. O.

TOWN OF EPPING





## T O W N   O F F I C E R S

### TERM OF OFFICE

#### BOARD OF SELECTMEN

Thomas Cashman, Sr.	1986-1987
Joseph Foley	1985-1988
Eileen Murphy	1986-1989

#### TOWN CLERK

Beatrice G. Marcotte	1986-1989
----------------------	-----------

#### TAX COLLECTOR

Beatrice G. Marcotte	1986-1989
----------------------	-----------

#### TREASURER

Willis A. Baker	1986-1987
-----------------	-----------

#### MODERATOR

Mary S. Fecteau	1986-1988
-----------------	-----------

#### SUPERVISORS OF CHECKLIST

Beverly Chandler	1982-1988
Louise Harvey	1984-1990
Natalie Ferreira	1986-1992

#### BALLOT CLERKS

Frances Allen	Appointed
Pamela Holmes	Appointed
Virginia LaPierre	Appointed
Eileen Murphy	Appointed

#### BUILDING INSPECTOR

Raymond Surette	Appointed
-----------------	-----------

#### CHIEF OF POLICE

Gregory C. Dodge	Appointed
------------------	-----------

#### FIRE CHIEF

Richard Marcotte	Appointed
------------------	-----------

#### FIRE WARDS

Robert Galley	1984-1987
Raymond Pearo	1985-1988
H. Clifton Cray	1986-1989

#### BUDGET COMMITTEE

Willis A. Baker	1984-1987
Eugene Mikell	1984-1987
Kenneth Perry, Vice-Chairman	1984-1987
Madeline Lehrmitt	1985-1988
Albert Haberstroh	1985-1988
Nancy B. Chase, Chairman	1985-1988
Reginald Adrien	Resigned 1/87
Peter Hague	1986-1989
Joseph C. Burley, Secretary	1986-1989
Joseph Foley, Sel. Rep.	Appointed
Dorothy K. Hall, School Bd. Rep.	Appointed

#### PLANNING BOARD

Jack Knight	1984-1987
Alan Merrill	1985-1988
Robert Goodrich, Chairman	1986-1989
Nancy Haberstroh, Secretary	1986-1989
Joseph Foley, Sel. Rep.	Appointed
Eric Speed, Alternate (Resigned)	Appointed
Kathryn Williams, Alternate	Appointed

#### WATER & SEWER COMMISSION

Thomas Wheeler (Resigned)	1986-1989
Mary S. Fecteau (Appointed)	1986-1987
Albert Haberstroh	
Robert Howe	1986-1988

#### TRUST FUND TRUSTEES

Daniel Harvey	1984-1987
Robert Kimball	1986-1988
Earl Arquette	1986-1989

#### LIBRARIAN

Duane Shaffer	Appointed
---------------	-----------

#### LIBRARY TRUSTEES

Nancy Chase	1984-1987
Patricia Estey	1985-1988
Richard Sanborn	1986-1989

#### HEALTH OFFICER

Claire Gordon (Resigned)	Appointed
Hubert Karreman	Appointed

#### RECREATION COMMISSION

Marcie Morris	Appointed
Holly Downing	Appointed
Tony Silva	Appointed
Eileen Murphy, Selectman Rep.	Appointed

#### CONSERVATION COMMISSION

Scott Brown	Appointed
Rose Carr	Appointed
James Carr	Appointed
Peter Contrastano	Appointed
Terry Wilkinson	Appointed

#### BOARD OF ADJUSTMENT

John Clarke, Chairman	Appointed
Frances Allen	Appointed
Albert Haberstroh	Appointed
Dawn Tuminowski	Appointed
Bruce Gatchell	Appointed
Michael Sweeney	Appointed
Ronald Laurent	Appointed
Harold LaPierre	Appointed

#### HISTORIC DISTRICT COMMISSION

Lorraine Rauh	Appointed
Jack Knight	Appointed
Eileen Murphy, Selectmen's Rep.	Appointed

#### REPRESENTATIVES TO GENERAL COURT

Calvin Warburton (R)	1986-1988
Susan Joyce (E)	1986-1988
John Barnes (R)	1986-1988
John Hoar (E)	1986-1988

#### ROAD AGENT

William Murch	Appointed
---------------	-----------

RESUME  
1986 TOWN WARRANT  
March 11, 1986

ARTICLE 1. To choose all necessary Town Officers for the year ensuing. (For results, see page )

ARTICLE 2. To act on the reports of the Selectmen and such other town officers, boards, committees and all commissions which are required by law to make such reports. Art. passed

ARTICLE 3. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriation of the same. Art. passed as presented

ARTICLE 4. To see if the Town will authorize the Selectmen to borrow in anticipation of taxes. Art. passed as presented

ARTICLE 5. To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate acquired by tax title or otherwise, by public auction and providing that if such property is to be sold at public auction, then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice thereof posted in three (3) public places (Town Hall, Library, Post Office) and area newspapers. Art. passed

ARTICLE 6. To see if the Town will authorize the Selectmen to apply for, receive and expend Federal and State grants, which may become available during the course of the year and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditure of other Town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of Town monies, all as provided by RSA 31:95-b. Art. passed

ARTICLE 7. To see if the Town will vote to raise an appropriate sum of \$30,000 to be withdrawn from the Town's Federal Revenue Sharing Account. Said funds shall be utilized to defray the cost of the Town's use of the Lamprey Regional Waste Co-operative. (By Selectmen, Recommended by Budget Committee)  
Art. passed

ARTICLE 8. To see if the Town of Epping will vote to raise and appropriate the sum of sixty three thousand dollars (\$63,000) for the purpose of conducting a re-evaluation of all properties located within the Town of Epping. Said survey to be let and completed no later than April, 1987. (By petition, Not recommended by Budget Committee) Art. defeated-first vote, then passed-2nd vote

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of \$31,500 to replace the apparatus body on Engine 3, a 1977 International/Woody pumper and to repair the apparatus body on Engine 2, a 1962 International/Howe pumper. (By Fire Department, recommended by Budget Committee)

Art. passed

ARTICLE 10. To see if the Town of Epping will vote to raise and appropriate the sum not to exceed \$24,000 as the Town's contribution toward the reconstruction of the Prescott Road Bridge in Raymond which serves the Epping subdivisions known as Shannon Estates and Kulhun Acres. Said project to be designed and construction supervised by the State of New Hampshire, Department of Public Works & Highways. (By Selectmen, Recommended by Budget Committee) Art. passed

ARTICLE 11. To see if the Town of Epping will vote to raise and appropriate the sum of \$16,400 to purchase and equip a new police cruiser. (By Selectmen, Recommended by Budget Committee)

Art. passed

ARTICLE 12. To see if the Town will raise and appropriate the sum of \$12,000 to cover the cost of installing a 375' by 5' wide asphalt sidewalk with granite curbing along the north side of Prospect Street; said sidewalk is necessary for the safety and protection of school children. (By petition Not recommended by Budget Committee) Art. passed

ARTICLE 13. To see if the Town of Epping will vote to recind Article #36 adopted during the Town Meeting of March 12, 1985 and to replace it with the following: "To see if the Town will vote to authorize pursuant to RSA Chapter 35,-- a capital reserve account for the long term maintenance needs of the Watson Academy. Said account to supply funding for major capital improvements and or replacement of major equipment and repairs. Said funds not to be used for daily routine maintenance. Funds placed in this account will be acquired through the lease of said premises. No more than 50% of the net annual rev's realized from these leases will be deposited into this account to a maximum of \$7,500 in principal. All interest accruing to the reserve will remain with the principal for the above designated purpose." (By Selectmen, Recommended by Budget Committee)

Art. passed

ARTICLE 14. To see if the Town of Epping will appropriate the sum of \$5,704 to the Greater Raymond Community Action Center, part of the Rockingham County Community Action Program, Inc. a private, non-profit, anti-poverty agency. This amount represents 3.5% of \$162,979, the value of services rendered to Epping residents from September 1, 1984 through August 31, 1985. (By petition, Recommended by Budget Committee)

Art. passed



ARTICLE 15. To see if the Town of Epping will vote to amend Article #1 (and all amendments thereto) of the Motor Vehicle Race Track By-Laws adopted by the Town of Epping during the 1971 Town Meeting (Art. 20) by striking out the present wording in it's entirety and inserting the following so that the article shall read as follows: "Motor Vehicle Race Tracks may be open and operating beginning May 1st through September 30th of each year and on the following days and hours: Fridays from 6:00 p.m. until 11:00 p.m., Saturdays from 12:00 noon to 11:00 p.m., Wednesdays from 6:00 p.m. until 9:30 p.m. and Sundays from 12:00 noon until 9:30 p.m. Under no conditions will racing be permitted or continued beyond the above dates and times." (By Selectmen) Art. defeated

ARTICLE 16. To see if the Town of Epping will vote to amend Article #10 (and all amendments thereto) of the Motor Vehicle Race Track By-Laws adopted by the Town of Epping during the 1971 Town Meeting (Art. 20) by striking out the present wording in it's entirety and inserting the following so that the article shall read as follows: "Every motor vehicle which shall be operated upon any motor vehicle race track shall at all times, be equipped with a muffler in good working order and in constant use operation to prevent excessive or unusual noise. For the purpose of the By-Laws, a muffler is a device consisting of a series of chambers or baffle plates or other mechanical design for the purpose of receiving exhaust. The provisions of this article is thus adopted in the general public interest and welfare to prevent excessive noise and exhaust emissions during the operation of the motor vehicle race tracks." (By Selectmen) Art. defeated

ARTICLE 17. To see if the Town of Epping will vote to raise and appropriate the sum of \$5,005 for the purpose of helping to defray cost incurred by the Exeter Area Visiting Nurse Association in providing home and community health care services to the residents of the Town of Epping. (By petition, Recommended by Budget Committee) Art. passed

ARTICLE 18. To see if the Town of Epping will vote to raise and appropriate the sum of \$3,000 for the purpose of defraying the cost of services provided to the Town of Epping and its residents by Seacoast Big Brother/Big Sister of New Hampshire. (By petition, Recommended by Budget Committee) Art. passed

ARTICLE 19. To see if the Town of Epping will vote to raise and appropriate the sum of \$2,150 from the 1986 general town revenues for the Newmarket Regional Health Center's services and programs, including the Medical Program and the Senior Citizen Transportation Program. (By petition, Recommended by Budget Committee) Art. passed

ARTICLE 20. To see if the Town will raise and appropriate the sum of \$2,000 for Seacoast Mental Health Center, a private non-profit orgnaization. (By petition, Recommended by Budget Committee) Art. passed

ARTICLE 21. To see if the Town of Epping will vote to raise and appropriate the sum of \$1,500. \$750 of which represents one-half of the total sum needed for the purchase of a new radar unit for the Epping Police Department. The second half to be matched through a grant made available by the New Hampshire Highway Safety Agency. (By Selectmen, Recommended by Budget Committee) Art. passed

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$773 to assist Rockingham Child and Family Services, a private non-profit organization. (By petition, Recommended by Budget Committee) Art. passed

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$600 for the continuation of the Mediation Program. (By petition, Recommended by Budget Committee) Art. passed

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$500 for the care and maintenance of the Town Clock which is located in the steeple of the Epping Community Church and owned by the Town of Epping. (By Selectmen, Recommended by Budget Committee) Art. passed

ARTICLE 25. To see if the Town of Epping will vote to donate the Town Clock to the Epping Community Church. The Town Clock is located in the steeple of the Epping Community Church. (By Selectmen) Art. defeated

ARTICLE 26. To see if the Town of Epping will vote to raise and appropriate the sum of \$500 for the purpose of defraying cost incurred by A SAFE PLACE/Seacoast Task Force on Family Violence in providing emergency shelter and support services for battered women and their children to the residents of Epping. (By petition, Recommended by Budget Committee) Art. passed

ARTICLE 27. To see if the Town of Epping will vote to authorize the Board of Selectmen to adopt Welfare Guidelines in accordance with RSA 165:1. (By Selectmen) Art. passed

ARTICLE 28. To see if the Town of Epping will vote to discontinue Folsom Mill Lane from Blake Road southerly to Folsom Land and also discontinue Folsom Lane to Route 27. ( By petition) Art. passed

ARTICLE 29. To see if the Town will vote to prohibit the issuance of building permits on Class VI roads. (By petition) Art. tabled

ARTICLE 30. To see if the Town will vote to discontinue Rum Brook Road. (By petition) Art. defeated

ARTICLE 31. To see if the Town will vote to discontinue the section of Elm Street extending between the east side of Route 125 to Ladd's Lane. (By Selectmen) Art. passed as amended

ARTICLE 32. To see if the Town, in accordance with NH RSA 231, Section 157 and 158, will vote to establish Witham Road in West Epping, as a scenic road. (By petition) Art. passed



ARTICLE 33. To see if the Town, in accordance with NH RSA 231, Section 157 and 158, will vote to establish the section of Delaney Road that begins at the east side of Route 125 to the point where it connects to Cote Drive, as a scenic road. (By petition) Art. defeated

ARTICLE 34. To see if the Town will vote to discontinue all Class VI roads being on record as of Feb.1, 1986 as per RSA 238:6. Discontinuance means the Town shall be relieved of all obligations to maintain and all liability for damages. (By petition) Art. defeated

ARTICLE 35. To see if the Town will vote to prohibit the method of betterment taxes to abutters as a means of paying for road improvements, including upgrading, widening, resurfacing and curbing. Such improvements shall not be a cost to the abutters unless the improvements are at his request. (By petition) Art. passed

ARTICLE 36. To see if the Town will vote to rescind the vote of the March 1982 Town Meeting establishing the position of Administrative Assistant. (By petition) Art. defeated

ARTICLE 37. Shall we adopt the provisions of RSA 72:37 for the exemption for the blind from property tax? This status provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000. (By Selectmen) Art. passed

ARTICLE 38. To see if the Town of Epping will vote to authorize the establishment of an adult mobile home park pursuant to Article #6, Section 6,9,4,12 of the Epping Zoning Ordinances to be considered for adoption at the March 11th, 1986 Annual Town Meeting or Article 11 of the Epping Zoning Ordinances as adopted by the Town of Epping on October 12th, 1968. This park to be located on the south side of Route 27 on land described as Tax Map #12, Lot #39 being the property of Mr. Wilfred Cloutier. (By Selectmen) Art. defeated

ARTICLE 39. To see if the Town will vote to designate Plumer Road as a new historic district as defined in RSA 674:20, with the restriction that all future development be limited exclusively to single-family residential dwellings of stick built construction, in order to be in conformity and harmony with the existing buildings. The area shall be defined as: All land abutting Plumer Road from its intersection with Old Hedding Road to its intersection with Red Oak Hill and Nottingham Square Road. This includes tax lot numbers 87,88,89,90,90A,91,92,93,94, 95,96,97,98,99,100,101,30,101-002,101-003. (By petition) Art. defeated

ARTICLE 40. Are you in favor of the following amendment to the Town of Epping Zoning Ordinances, adopted 10/12/68 as

amended and readopted 10/9/79:.....Add:  
RURAL/RESIDENTIAL/AGRICULTURAL ZONE (RRA) Area of zone: the  
RRA zone shall be defined as all land within the following  
bounds: beginning at the junction of Route 125 and Route 87,  
east on Route 87 to Dimond Hill Road, North on Dimond Hill  
Road to Chase Road, west on Chase Road to North River Road,  
north on North River Road to Route 125, north on Route 125  
to the Epping/Lee Town line, west on the Epping/Lee Town line  
to High Road, south on High Road to Old Nottingham Road, southeast  
on Old Nottingham Road to North River Road and east to the  
junction of Route 87 and 125. Permitted Uses: This zone shall  
be limited to A. Agricultural uses, B. Silva culture (forestry),  
C. Single family homes, each a minimum of 1800 sq. ft. of living  
area exclusive of garages, porches or decks and each dwelling  
shall require a minimum lot of 80,000 sq. ft. Restriction:  
There shall be no trade or business or commercial enterprise  
with the exception of farm stands and one room professional  
in home office maintained on the premises. Special Exceptions:  
Cluster development may be permitted by application to the  
Board of Adjustment provided the density conforms to this zone  
and the proposed development contains a minimum of ten acres.  
(By petition) (Recommended by Planning Board) Art. defeated

ARTICLE 41. Are you in favor of the adoption of Amendment  
#1 to the Town of Epping Zoning Ordinance adopted 10/12/68,  
as amended and readopted 10/9/79, as proposed by the Planning  
Board as follows: To establish five (5) Zoning Districts within  
the Town (Rural Residential, High Density Residential, Central  
Business, Highway Commercial and Industrial), and to establish  
permitted and accessory uses, special exceptions and appropriate  
regulations related thereto? (By Planning Board) Art. defeated

ARTICLE 42. Are you in favor of the adoption of Amendment  
#2 to the Town of Epping Zoning Ordinances adopted 10/12/68,  
as amended and readopted 10/9/79, as proposed by the Planning  
Board as follows: To change the name of the Wetlands Conservation  
Area (as voted by the Town 3/5/74) to Riverbank Protection  
District, to change the area defined as all land within 50  
feet of the banks of the Lamprey River, North River, Pawtuckaway  
(Stingy) River and Piscassic River to all land within 100 feet  
of the banks of the rivers at mean Spring high water, and to  
add the Rum Brook? (By Planning Board) Art. defeated

ARTICLE 43. Are you in favor of the adoption of amendment  
#3 to the Epping Zoning Ordinances adopted 10/12/68, as amended  
and readopted 10/9/79, as proposed by the Planning Board as  
follows: To establish a Wetlands Conservation District to  
regulate permitted uses on very poorly drained soils as shown  
on United States Conservation Service Soils Map of 1986? (By  
Planning Board) Art. defeated

ARTICLE 44. Are you in favor of the adoption, as an  
ordinance, of the BOCA Basic Building Code of 1984, as amended,  
established by the Building Officials and Code Administrators  
International, Inc., as authorized by the State of New Hampshire  
RSA 674:52 I, and as proposed by the Planning Board?(By Plan Bd.)  
Art. defeated

ARTICLE 45. Are you in favor of the adoption, as an ordinance, of the National Fire Protection Association, Life Safety Code, Document No. 101, 1985 edition, as amended, as authorized by the State of New Hampshire RSA 674:52 II (b), and as proposed by the Planning Board?(By Planning Board)  
Art. passed

\* Total budget of \$1,255,611 was voted and passed

Given under our hands and seal, this \_\_\_\_ day of February, in the year of our Lord, Nineteen Hundred and Eighty-Six.

\_\_\_\_\_  
Susan M. Joyce, Chairman

\_\_\_\_\_  
Joseph Foley, Selectman  
Town of Epping, NH

RESULTS OF THE 1986 ELECTIONS

MODERATOR FOR TWO YEARS

(vote for one)

<u>Mary S. Fecteau</u>	497 votes
<u>William Williamson</u>	446 votes

SELECTMAN FOR THREE YEARS

(vote for one)

<u>Albert Haberstroh</u>	363 votes
<u>Ernest Imbeault</u>	37 votes
<u>Eileen Murphy</u>	409 votes
<u>William C. Scott</u>	112 votes

SELECTMAN FOR ONE YEAR

(vote for one)

<u>Thomas Cashman, Sr.</u>	375 votes
<u>James M. Kach</u>	154 votes
<u>Robert Lehrmitt</u>	309 votes

TOWN CLERK FOR THREE YEARS

(vote for one)

<u>Beatrice G. Marcotte</u>	857 votes
-----------------------------	-----------

TAX COLLECTOR FOR THREE YEARS

(vote for one)

<u>Beatrice G. Marcotte</u>	848 votes
-----------------------------	-----------

TREASURER FOR ONE YEAR

(vote for one)

<u>Willis A. Baker</u>	712 votes
------------------------	-----------

WATER & SEWER COMMISSIONER FOR TWO YEARS

(vote for one)

<u>Joseph Boutin</u>	391 votes
<u>Robert C. Howe</u>	413 votes

WATER & SEWER COMMISSISONER FOR THREE YEARS

(vote for one)

<u>Mary S. Fecteau</u>	448 votes
<u>Thomas P. Wheeler</u>	462 votes

PLANNING BOARD FOR THREE YEARS

(vote for two)

<u>Mary S. Cloutier</u>	371 votes
<u>Robert Goodrich</u>	566 votes
<u>Nancy Haberstroh</u>	370 votes *

(\*recount resulted in change of votes cast)

RESULTS OF RECOUNT

<u>Mary S. Cloutier</u>	366 votes
<u>Nancy Haberstroh</u>	426 votes

TRUSTEE OF LIBRARY FOR THREE YEARS  
(vote for one)

Richard F. Sanborn 817 votes

TRUSTEE OF TRUST FUNDS FOR THREE YEARS  
(vote for one)

Earl Arquette 631 votes

BUDGET COMMITTEE FOR THREE YEARS  
(vote for three)

Reginald E. Adrien 577 votes

Joseph C. Burley 489 votes

Peter Hague 451 votes

FIRE WARD FOR THREE YEARS  
(vote for one)

H. Clifford Cray 753 votes

SUPERVISOR OF CHECKLIST FOR SIX YEARS  
(vote for one)

Natalie Ferreira 809 votes



## REPORT OF THE SELECTMEN

During 1986, your Board of Selectmen pursued several courses of action which we hope will have a beneficial impact on our Town now and in the future.

The vote by the Town to build an elementary school was reflected in this year's shocking tax rate. As you know - the Selectmen can only spend the money the citizens vote to spend at Town Meeting. The majority of the people felt the need to build a new school and now we must broaden our tax base to help us pay for it.

Perhaps one of the most important decisions we made this year, was the acceptance of the Beede Hill Road interchange on Route 101. The four-lane highway should have many advantageous affects for our Town. We are in a fortunate geographical location and we are now looking forward to at least three malls locating along Route 125 which, hopefully, will give us the commercial enterprises to lower our tax rate. More importantly, we feel the safety of our people will be better served by fire and police and ambulance assistance by the full interchange. We empathize with the few families who feel adversely affected by our decision. We had to think of the greater number of people to benefit as well as to look to the future and to the safety of those who now travel this presently dangerous road.

We have also done our best to stay out of court as much as possible by having a philosophy of "listening" and "helping" rather than "reacting" and "prosecuting". It seems to have worked out quite nicely. When we have been taken to court, the Town has prevailed.

The Mill Street bridge, which has been a hazard for years, was completely rebuilt by our Road Agent at a reasonable expenditure of funds. We look forward to the much needed repairs of other Town bridges for the safety and enjoyment of all our citizens.

We also upgraded two of our Town roads from Class VI to Class V with no cost to the Town. Both of these road upgradings were paid for by the builders and owners and brought up to Town standards. This should also bring in some needed tax dollars.

We are most pleased with the 2½ miles of Epping roads which were completely rebuilt this past Summer. We hope to do more for less money in 1987 with your help. Our roads have fallen into such disrepair over the years by never including enough money in our budget for adequate maintenance and needed repairs.

We strongly share your concern over the storage of ash from the Lamprey Regional Co-op. We assure you it is temporary and will be removed when a permanent site is found- hopefully, not in the Town of Epping.

Limited space in this book does not allow us to expand on the many other beneficial actions undertaken for our Town. In the vernacular of the young people - it was an "awesome" year.

Your BOARD OF SELECTMEN

## REPORT OF THE EPPING HEALTH OFFICER

In 1986, there was a changing of the guard for the position of Health Officer. Claire Fisher Gordon had been working faithfully for the Town for over two years. However, she found herself more and more involved with her family and professional life and subsequently, tendered her resignation in October. Since then, she has helped me greatly during the transition period. Specifically, she has shown me how the licensing of day care and foster home care facilities are handled, as well as any ongoing concerns that had arisen.

Most recently, I have been kept busy with septic systems (old and new) and checking complaints from tenants about living conditions. Many of the complaints from tenants that I look into, I do with the help of the Building Inspector, Ray Surette.

In addition, the Board of Health has adopted kennel regulations, a new fee schedule which lowers the rates for septic system inspections, and also He-P2300 which gives the Town flexibility in handling health issues arising at public food serving establishments.

So far, it has been very interesting working with other Town officials, employees and citizens. I hope that the position of Health Officer can be of assistance to any and all interested Town people. I tend to "put people before problems", in that I want to hear all sides of a problem before coming to a decision as how to best alleviate a situation. This has worked out well so far and I hope it will continue to be the best approach to handling health issues in the future.

Respectfully submitted,

Hubert J. Karreman

.....HEALTH OFFICER, TOWN OF EPPING...

### 1986 REPORT OF THE HARVEY-MITCHELL MEMORIAL LIBRARY

The Library had a very successful year in 1986. Our circulation was 8,630 with over 3,600 people using the Library. Our overall holdings increased from 10,013 items in 1985 to 10,742 in 1986.

We are extremely appreciative of the many book donations received this year. We also received a microfilm reader.

The Library held two scheduled book sales and our perpetual book sale in the front of the Library draws buyers regularly. The Lydia Ladd room was used by fifteen separate groups in 1986 including: Rockingham Nutrition Program, The Selectmen, Planning Board, Garden Club, Womens Club and the Historical Society.

The outside of the Library was painted in the Fall by Harold LaPierre. The Epping Garden Club continues to provide a flower arrangement for the front desk each month.

Our hours are Mon:1-5p.m., Tues:1-5p.m., Wed:1-5 & 7-9p.m., Thur:1-5 & 7-9p.m., Fri:10-Noon & 1-5p.m., Sat:1-3p.m. Story Hour is Friday morning 10-11a.m.

There were no staff changes in 1986. Rosalie Carr, Betty Claxton and Duane Shaffer continue to serve the Community's reading needs.

Duana E. Shaffer; Librarian



## Epping Conservation Commission Annual Report - 1986

1986 has been a year of great change for the Town of Epping and Epping's Conservation Commission. A tremendous amount of growth has continued to occur in our town and the Conservation Commission, along with other Town boards, is experiencing an overwhelming work load. Besides processing 17 wetland Dredge and Fill applications in 1986 (more than double the 1984/85 two year average), the Commission also continued to address groundwater protection issues, the mapping of prime wetlands, community events, managing and acquiring public lands, and the re-birth of Epping's recycling program.

Activities this past year included the Lamprey River Canoe Race and holiday caroling (both events jointly sponsored with the Recreation Commission), arranging to have Charles Sylvester attend Youth Conservation Camp (jointly sponsored with the Epping Garden Club), setting up a Christmas tree downtown for the holiday season and preparation of an informational newsletter which also included activities of the Recreation Commission. Copies of the newsletter are still available--please contact Town Hall to get more info.

The Commission was pleased to have the opportunity to revitalize the Town's recycling program. The Resource Recovery Center (RRC) currently processes glass, newspaper, cardboard, aluminum cans, and waste motor oil. Scrap metal is collected at the Stump Dump area and many of you may have noticed the metal bailing operation which began this past December. The metal bales will be transported to a metal recycling facility. The sale of glass and aluminum cans occurred in late 1986 and cardboard bales will be picked up in the first quarter of 1987. The sale of 20 tons of glass generated \$150 in revenue and provided an additional savings of over \$850 due to not sending this material to the Lamprey incinerator. Funds for a loading dock, new signs, and a pamphlet describing the Town's recycling operation are being donated to the Town. The Commission thanks all who have been involved in restarting the program and residents who have taken the time to separate recyclable materials from their trash. We hope the ash disposal problem we all unfortunately have to deal with will encourage more residents to recycle.

A complete turnover of members on the Commission unfortunately occurred this year and many of the new members had to quickly familiarize themselves with the Town's policies, procedures and environmental concerns. Many environmental experts spent time with the Commission reviewing environmental issues and one of our members attended a Natural Resources lecture series. The Commission formed subcommittees to address specific problems and areas and also continued to improve its relationship with the Planning Bd.

During 1987, The Commission plans to sponsor another poster contest within the grade school regarding an environmental theme, make the Town's public lands more accessible and useful (this includes new signs for our parks and forests), continue the prime wetlands mapping project, and further improve the Town's recycling program. The processing of Dredge & Fill applications, the Commission's primary activity, will undoubtedly continue.

Peter Contrastano, Chairman	Jim Carr
Rosalie Carr, Secretary	Terry Wilkinson
Scott Brown	

## BUDGET COMMITTEE 1986 REPORT

Epping's overwhelming tax increase of 51% this past year was by far the LARGEST OF ALL SURROUNDING TOWNS. WE HAVE ONE OF THE HIGHEST TAX RATES STATEWIDE. Our taxes increased for the School - \$639,320 and for the Town-\$418,000. The Budget Committee had accurately predicted this devastating tax increase after Town and before the School Budgets were approved last Spring.

We warned of the potential hardships for Epping taxpayers. Tax Collector, Bea Marcotte, reports in mid January that 50% of the 1986 property tax bills were overdue. It appears that half of the Town's taxpayers can no longer afford to live in Epping or are expressing their grievances by delaying payment.

Let's review some of the major reasons for this great tax increase, the Budget Committee's function in controlling expenditures and your role as taxpayers in approving the total monies that the Town and School spend legally.

UNCONTROLLED RESIDENTIAL GROWTH is the major reason for increased spending for services such as schools, fire, and police protection, roads, trash disposal, water and sewer, etc. Many people think new homes will help lower the taxes but it doesn't work out that way. VERY FEW new residential units, whether single family houses, mobilehomes or condominiums, pay taxes equal to the cost of needed services. All the Towns around us have the same problem and we need to learn from them. Towns that are controlling their residential growth have lower tax increases and lower tax bills. In many towns, industrial and commercial development pay enough taxes to offset the deficit caused by dwellings. Within the past six months, developers have proposed 950 additional dwelling units, a staggering increase in population that will require extra Town and School services. It can only mean higher taxes.

NEW SCHOOL. Epping's new 20-room elementary school is costing over a half million dollars annually over the next nine years. At the rate Epping is growing, another school will be needed in a few years. SCHOOL BUDGET. A 35% increase in teachers salaries over two years approved by the voters costs \$150,000 annually for each year. On top of these and other increases, the voters added 10% to the budget.

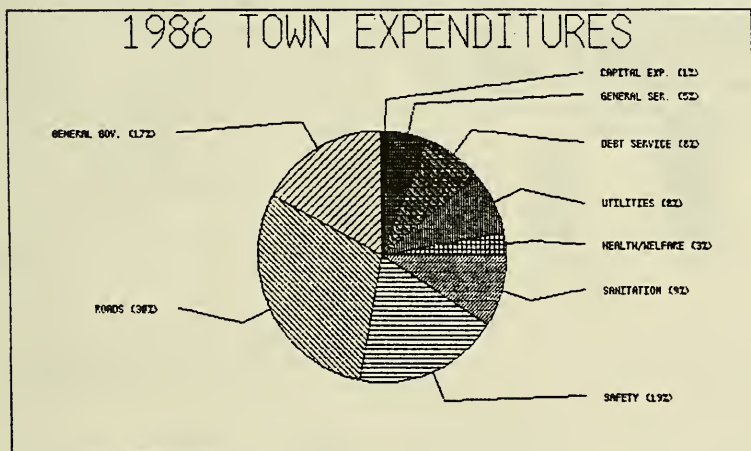
BUDCOM FUNCTION. The 11 member Committee met 17 times this past year reviewing expenditures, met with the Selectmen to express disapproval of various fiscal decisions, wrote to the Governor, Dept. of Revenue Admin. and the NH Attorney General. In December, the Committee schedules meetings with all the Town and School agencies to study budgets proposed for the next fiscal year. Hundreds of man hours are spent analysing budgets, suggesting innovative ways of saving and considering the overall impact on the tax rate. The Budget Committee recommends whether or not the Town should vote on a proposed appropriation. Many long range cost-effective proposals have been successfully initiated by the Budget Committee and there are more for you to consider at the Town Meeting this year.

No money can be spent by Town or School officials unless you, the voters, approve it at the Annual Town Meeting and School District Meeting. The Budget Committee recognizes that basic services need to be provided, but a budget within the ability of the people to pay is overdue. It is important for residents to attend Town and School Meetings and to understand every approved appropriation contributes to your tax bill. YOU, THE VOTER, make the final de-

cision how much money the Town and School can legally spend. You pay the tax bill. No one pays it for you. Your vote for expenditures at the Annual Town and School District Meeting will determine your next year's tax bill.

The Budget Committee meetings are open to the public and we welcome your questions and suggestions.

Willis A. Baker	1984-1987
Eugene Mikell	1984-1987
Kenneth Perry, Vice-Chairman	1984-1987
Madeline Lehrmitt	1985-1988
Albert Haberstroh	1985-1988
Nancy B. Chase, Chairman	1985-1988
Reginald Adrien	Resigned 1/87
Peter Hague	1986-1989
Joseph C. Burley, Secretary	1986-1989
Joseph Foley, Selectmen's Rep.	Appointed
Dorothy Hall, School Board Rep.	Appointed



1986 REPORT  
EPPING TRUSTEES OF TRUST FUNDS

The Town of Epping appropriated nothing for cometeries in 1986 or 1985 or 1984. In fact, the Town of Epping has spent nothing on cemeteries since 1982. Prospect Cemetery, Sheppard Cemetery - West Epping, Friends Cemetery and Jones Cemetery, Knights Hill have no trust funds for their care. (There are trust funds for care of individual lots within them, however). Central Cemetery, Wiggin Cemetery, Plumer Cemetery, True Cemetery, Chase Cemetery and Hodgdon Cemetery have funds set up for care of the cemetery, not just for lots within the cemetery.

New trust funds set since 1976 are one set up for care of the one lot in Prospect Cemetery and one set up for upkeep and improvement of Miriam Jackson Park. Trustees of Central Cemetery turned over their trust fund to the Town in 1982.

So, the percentage of lots having trust funds to insure perpetual care continues to drop and unless the Town or some citizens group sets up trust funds for care of a cemetery, the Trustees can insure only care of the few lots for which trusts have been established. The donor determines how income is to be used, not the Trustees. The Trustees have no authority to spend income on lots not having trust funds set up for their care.

*Robert G. Kimball*

*Carl E. Argue*

---

Trustees  
of Trust Funds  
Town of Epping

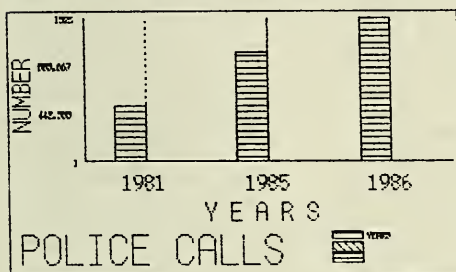


## P O L I C E   R E P O R T

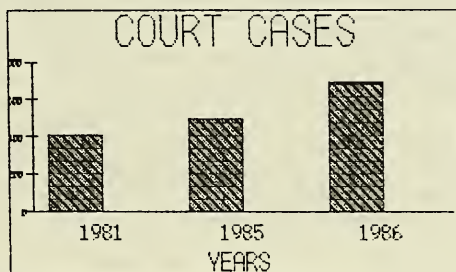
The number of reported incidents has risen this past year and with the use of graphs below, you can see the growth in the areas of crime, accidents and court cases. Compared to the number of one year ago and five years ago, you will note marked increases. Due to this rapid growth, I foresee the need for additional manpower in the very near future. Epping is growing and unfortunately, so is the crime rate.

I encourage your continued support in reporting all incidents. All calls for assistance, whether it be an emergency or suspicious vehicle, will be handled in a timely manner. Support Crime Watch. I'd like to remind all the citizens of Epping that our 24-hour phone number is 679-2225 and we can be reached at our office by calling 679-5122.

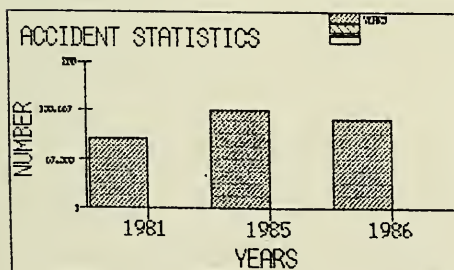
Gregory C. Dodge  
Police Chief



Year 1981 - 509  
Year 1985 - 1006  
Year 1986 - 1325



Year 1981 - 415  
Year 1985 - 501  
Year 1986 - 691



Year 1981 - 94  
Year 1985 - 133  
Year 1986 - 123

## FIRE CHIEF'S REPORT

First of all and foremost, I want to thank all members and families of the Epping Fire Department for their hard work and understanding. Without the family support, there wouldn't be volunteers at all. 1986 was the busiest of all for combined training of ambulance members and fire fighters. There were six members who belong to both organizations who spent time going to the EMT class offered here at the E.F.D. and then went on to another class in the Fall-either the certified F.F. course or the career course. A lot of time well spent. Seven members went on to take the career F.F. course which means they were already cert. F.F. and five members are currently taking the cert. F.F. course in Raymond. 1986 was the second busiest year for fires ever - there was a total of 142 fires in all, with the breakdown to follow---

I would like also to inform you that inspections are available through the Fire Department such as oil burners, which is required by State law on a new installation, woodstove-for the benefit of the occupant only, kerosene heaters-which is required by law and anything else that may come to mine. Time is very tight so please be patient. Also, the State ran out of permits for oil burners but a new supply just arrived. This year did not go without disappointments: The land we hoped to acquire to put a new bay on the fire station, fell through. This puts expansion plans on hold until other arrangements can be made. We are working on this!!! Hopefully, next year we will have a plan we can present to the Town. Speaking of dissappointments - please inspect your woodstove often and clean out stove and chimney on a regular basis. This year was particularly bad for chimney fires and home fires as a result of chimney or woodstove problems. Inspection is the only way to prevent serious problems in the future. Just because you didn't experience a problem last year, doesn't mean you will not in the future. Please be carefull!!!!!! Kerosene heater permits are available through the Fire Department and one is needed to purchase said heater. The Jaws of Life have had another busy year also. This was one of the best purchases we have ever made and continue to prove this.

I want to thank the people who support us so well when we need items and our budget in general. Without your support, the morale would be quite low. THANK-YOU!!

I will close by saying...please do not hesitate to call us-even if the call does not turn out to be serious. I would rather be called then - not!

Richard Marcotte  
Fire Chief

# FIRE DEPARTMENT OFFICERS

CHIEF	RICHARD MARCOTTE
ASST. CHIEF	CHRIS MURPHY
DEPT. CHIEF	MOE YERGEAU
CAPT.	NORMAN MARCOTTE
CAPT.	MIKE JEAN
CAPT.	TERRY POLIQUIN
LIEUT.	CLIFF CRAY
LIEUT.	DON KING

## MEMBERS OF FIRE DEPARTMENT

RICHARD MARCOTTE	CAREER F.F.
CHRIS MURPHY	CERT. F.F.
MOE YERGEAU	CAREER F.F.
NORMAN MARCOTTE	F.F.
MIKE JEAN	CERT. F.F.
TERRY POLIQUIN	CAREER F.F.
CLIFF CRAY	CAREER F.F.
DON KING	CERT. F.F.
DAN BENNIS	F.F.
JOHN BERTOGLI	F.F.
BRUCE CHAPMAN	CERT. F.F.
MATT CRAY	F.F.
GREG DODGE	F.F.
BOB DOWNIE	CAREER F.F.
ROBERT GALLEY	F.F.
PAUL GUY	F.F.
LES HASKELL	CARRER F.F.
PETER LAROCHE	F.F.
DONNA LEROUX	F.F.
BILL MURCH	F.F.
RAY PEARO	F.F.
GARY PORTER	F.F.
JOHN ROSS	F.F.
ROBERT SIMONEAU	F.F.
KAREN SOTT	F.F.
GARY STEVENS	F.F.
DAVE STEVENS	CERT. F.F.
RON TOMPKINS	F.F.
JON WORRELL	F.F.
BILL WILLIAMSON	DISPATCHER
ROGER WOOD	F.F.



# FIRE DEPARTMENT AMBULANCE REPORT

This has been a very productive year for your volunteer ambulance service.

We have up-graded members to level of Emergency Medical Technicians (E.M.T.) . This course required 140 hours of classroom and hands on training, as well as passing a national written and practical exam. Also, with this training, we have become certified with M.A.S.T (Military Anti Shock Trousers). We purchased two of these suits and have one on board each ambulance.

Although we have felt the large cut in State and Federal funds, we have been able to maintain our training within our 1986 budget.

Again, we would like to thank our families who have given so much of their lives for us to serve you and to the many friends who have supported us both.

1987 will be as busy a year as several members will be taking courses and training on Defibrillation units that will put a person's heart back into proper rhythm. These people are volunteering their time for this worthy cause. The ambulance is also volunteer so when the call comes in, people either have to leave their job or their sleep to answer them. We did a total of 249 calls last year. I appreciate every effort that went into each one. THANK YOU!!!

I also want to thank the Towns-people who continue to support us each year . Without your help, we certainly couldn't operate.

Richard Marcotte  
Fire Chief

DAN BENNIS	AFA	TERRY JELLISON	RN
SHELLIE BRITT	EMTA	DON KING	EMTA
BRUCE CHAPMAN	AFA	DONNA LEROUX	EMTA
CLIFF CRAY	EMTA	HENRY LETOURNEAU	EMTA
MATT CRAY	EMTA	RICHARD MARCOTTE	EMTA
BOB DOWNIE	AFA	RAY PEARO	EMTA
LES HASKELL	AFA	KAREN SOTT	EMTA
		CANDY SPECHULLI	EMTA

## AMBULANCE CALLS

Motor Vehicle	73
Sudden Illness	126
Accident at Home	31
Accident away from Home	11
Public Assistance	8
Total calls	249
Total People Treated	284
Mutual Aid	29
18 Ambulance 2	22

# Epping Planning Board

*Town Hall, Epping, New Hampshire, 03042*

*A hand for today  
An eye for tomorrow*

## PLANNING BOARD ANNUAL REPORT - 1986

This Board met with a group of citizens in the Fall with a view to proposing, after some polishing, the zoning ordinance defeated at the March 1986 Annual Town Meeting. After several more meetings it came clear that our top priority should be to update the Master Plan, because with a Master Plan in place which includes a Capital Improvements Program, many of the costs of development can be shifted from the taxpayer to the developer. Without one, we are much more vulnerable in a law suit. The need for an engineering road assessment study has become obvious for the same reasons.

We will propose two articles on the floor of the Town Meeting. One will be for authorization for an appropriation for a Master Plan; however, it is our intention to raise the money ourselves for a professional to complete this year long study. We will ask the developers and each of you to contribute a small amount.

The other article is to have an engineering road assessment study. This will give us a priority list for the whole town and a base to assess developers their fair share of upgrading roads approaching their developments within such a framework. These two articles have been developed with the assistance of the Town Counsel, Charles H. Morang.

We are also proposing four articles on the ballot March 10. One is to amend and enlarge the Industrial Zone to become the Industrial/Commercial Zone. This change was requested by the developer who has purchased most of the Industrial Zone. Provisions of this ordinance prevent "strip development" which is undesirable because it cannot pay its own way.

Another is Cluster Residential Zoning which is an alternative for developers and a method for preserving open space to protect groundwater supplies, wildlife and provide a variety of recreational opportunities.

A third is an article to protect the Town from assuming the obligations entailed in condominium conversion. It will also protect the owners.

The fourth, and very important, is an article to adopt BOCA basic building code. This will help bring all improvements onto the tax rolls. It builds a safe house which, because of BOCA's prestigious reputation, increases its value. Also, it provides free engineering review of any municipal buildings in member towns. It is not a rigid code nor does it "make it tough on the little fella" as some people say. It will pay for itself and there are other benefits too.

As for the statistics of our operation, we approved ten Site Development Plans (non-residential) and 21 subdivisions (64 lots). We denied one application. Crossing our table, including those already approved but not yet built, we can count over a thousand dwelling units proposed, three shopping centers and several office buildings (limited to a height of 35 feet), not to mention the development anticipated in the Industrial Zone. This will come slowly in a period of five years, perhaps more; however it points up the need for our Master Plan as the law will not permit growth management ordinances without a Capital Improvements Program.

This Board meets at least once a week and sometimes more. We attended the annual law and natural resources lectures, the annual conference of the New Hampshire Municipal Association and the monthly meetings of the Rockingham Planning Commission. Our Circuit Rider held well over 150 interviews. We are a hard working board of volunteers. We need the support of every citizen not just to carry on the day-to-day business but to accomplish the goals stated above. We cannot do it without you. Please help us to do so by giving careful thought to and voting on the articles described above and by participating in writing the Master Plan and a new zoning ordinance. Call 679-8279 if you wish to be notified of these meetings.

Epping Planning Board  
Robert Goodrich, Chairman  
Alan Merrill, Vice Chairman  
Jack Knight, Treasurer  
Nancy Haberstroh, Secretary  
Joseph Foley, Selectmen's Representative  
Ron Laurent, Alternate  
John Lindsey, Alternate  
Eric Speed, Alternate

b:pb1986an.rep

**BUILDING PERMIT STATISTICS  
1986 SUMMARY**

		<u>Estimated Value</u>	<u>Fees</u>
NEW HOMES	32	\$ 2,458,640	7,345.92
MOBILEHOMES	33	891,353	2,679.00
SHEDS & BARNs	11	65,600	288.00
APARTMENTS	15	675,000	2,025.00
GARAGES	24	329,690	914.50
ADDITIONS & ALTERATIONS	59	520,002	1,633.50
PLUMBING PERMITS	50		5,550.00
ELECTRICAL PERMITS	148		5,636.00
<b>TOTAL PERMITS</b>	<b>372</b>	<b>4,940,285</b>	<b>26,071.92</b>
		.....[Building Inspector Fees - 7,500].....	

EPPING RECREATION COMMISSION  
ANNUAL REPORT 1986

During 1986, the Epping Recreation Commission sponsored four activities in the Community.

For the first time, the Commission, in cooperation with the High School, sponsored a ski trip for the local teens to Mt. Sunapee. The trip was a huge success prompting plans for another trip in 87!

We also co-sponsored the 9th annual Lamprey River Canoe Race with the Conservation Commission. Although participation was less than years past, a good time was had by all. Plans are in progress to continue the partnership between the two commissions for this event in hopes that the 10th annual Lamprey River Canoe Race will be even better.

This past summer, the Recreation Department provided quite a number of various trips and activities for its' full capacity registration of 150 local children. Staff included seven adults and fourteen volunteer Jr. leaders. During the six weeks, each week was filled with two trips to Pawtuckaway State Park for swimming, one special field trip and two days of playground activities [arts, crafts and field sports]. The special trips included a climb up Mt. Monadnock, The Aquaboggan, Canobie Lake, Rye Beach, Benson's Animal Farm, HappyWheels Rollerskating, and White Lake State Park.

The children have earned money each year with a walk-a-thon to renew our equipment supply. Recent years have provided us with all new baseball, basketball, volleyball and girl's field hockey equipment, jump ropes, playground games and arts&crafts supplies.

The Commission also provides support for the Epping Youth Baseball Association. This was the second year for the Pee-Wee program (ages 6&7). Other programs include four farm teams (ages 8-12), five Little League teams (ages 8-12) and two pony league teams (ages 13-15). The major part of the funds for these programs are provided through fund-raising.

For the second year in a row, the Commission has co-sponsored with local groups in what appears to be becoming an Epping tradition- an evening of Christmas caroling and the lighting of the Community Christmas Tree followed by cocoa and cookies for all.

This Fall, a grant was submitted for Land and Water Conservation Fund monies through our State Recreation Office. We have been accepted to receive \$30,000 in matching funds to improve the land we currently use for our recreation program at the Elementary School property. The improvements will provide for year-round use of the site. This Federally matched money will enable us to provide renovation of the basketball area, restoration of the landscape, an emergency access road to the soccer field, several pieces of new playground equipment and a lighted double tennis court which would also serve as an ice-skating rink in the Winter months.

The funds were sought in response to the fact that Epping currently has limited community recreational facilities. This Town-owned site is centrally located and adjacent to the Langley Field. This project has received favorable support from all Town agencies and promises to be an addition that will be enjoyed by all residents of Epping for years to come.....

Marci Morris, Chairperson  
Anthony Silva  
Holly Dowling

Beatrice Knight  
Cathy Beauchesne;  
Program Director



# SCHEDULE OF TOWN PROPERTY

## DESCRIPTION

## \* ESTIMATED VALUES

TOWN HALL, LAND & BUILDINGS	155,000
FURNITURE & EQUIPMENT	22,000
LIBRARY:LAND & BUILDING	67,700
FURNITURE & EQUIPMENT	20,000
POLICE DPEARTMENT & EQUIPMENT	96,000
FIRE DEPARTMENT; LANDS & BUILDINGS	140,000
EQUIPMENT	5,000
HIGHWAY DEPARTMENT: LANDS & BUILDING	20,000
EQUIPMENT	58,000
PARKS, COMMONS & PLAYGROUNDS	50,000
WATER SUPPLY FACILITIES	50,500
SEWER FACILITIES	2,500,000
SCHOOLS,LANDS & BUILDINGS	1,030,000
EQUIPMENT	400,000
WASTE DISPOSAL FACILITIES	36,000
PARKER SCHOFIELD FOREST	12,850
GREENBELT ACERAGE	4,000
ALL OTHER LANDS & BUILDINGS ACQUIRED	
THROUGH TAX COLLECTOR'S DEEDS	12,000
WATSON ACADEMY, LAND & BUILDING	200,000

\*Based on 40% Ratio)

## SUMMARY INVENTORY OF VALUATION

VALUE OF ALL THE LANDS:	13,350,710
TOTAL OF TAXABLE BUILDINGS	31,199,763
TAX EXEMPT & NON-TAXABLE (\$29,400)	
PUBLIC UTILITIES	943,200
TOTAL VALUATION BEFORE EXEMPTIONS ALLOWED	45,493,673

BLIND EXEMPTIONS (2) 13,390

ELDERLY EXEMPTIONS (124) 1,356,800

TOTAL DOLLAR AMOUNT OF EXEMPTIONS ALLOWED - \$ 1,370,190

NET VALUATION ON WHICH THE TAX RATE IS COMPUTED \$ 44,123,483

## TAX RATE COMPUTATION

Total Town Appropriation	+ 1,255,611
Total Revenues & Credits	- 697,709
Net Town Appropriations	= 557,902
Net School Tax	+ 2,769,996
County Tax	+ 78,302
Total Town, School & County	= 3,406,200
Deduct Business Profits Tax	- 102,363
Add Vet Credits	+ 17,500
Add Overlay	+ 89,889
PROPERTY TAXES TO BE RAISED	= 3,411,226

---- 44,106,873 X 77.34 = \$3,411,225.558

TOWN- \$14.55

County- \$1.66

School- \$61.13

# STATEMENT OF APPROPRIATIONS - 1986

GENERAL GOVERNMENT:	
TOWN OFFICERS' SALARIES	7,350
TOWN OFFICERS' EXPENSES	82,050
ELECTION & REGISTRATION EXPENSES	1,500
GENERAL GOVERNMENT BUILDINGS	16,460
REAPPRAISAL OF PROPERTY	5,000
PLANNING & ZONING	17,581
LEGAL EXPENSES	27,000
REVALUATION (Art.8)	63,000
PUBLIC SAFETY:	
POLICE DEPARTMENT	138,052
FIRE DEPARTMENT	45,832
CIVIL DEFENSE	50
BUILDING INSPECTION	5,000
FIRE EQUIPMENT (Art.9)	31,500
HIGHWAYS, STREETS & BRIDGES:	
TOWN MAINTENANCE	332,000
STREET LIGHTING	14,000
PRESCOTT ROAD PROJECT (Art.10)	24,000
SANITATION:	
LAMPREY REGIONAL COOPERATIVE	49,944
RESOURCE RECOVERY CENTER & STUMP DUMP	62,978
HEALTH:	
HEALTH DEPARTMENT	500
AMBULANCES	10,168
ANIMAL CONTROL	2,500
VITAL STATISTICS	100
EXETER AREA VISIT. NURSE ASSOC.	5,005
SEACOAST MENTAL HEALTH	2,000
CHILD AND FAMILY SERVICES	773
WELFARE:	
GENERAL ASSISTANCE	4,000
COMMUNITY ACTION PROGRAM	5,704
WOMEN'S RESOURCES	500
MEDIATION	600
NEWMARKET HEALTH CENTER	2,150
BIG BROTHER/BIG SISTER	3,000
CULTURE AND RECREATION>	
LIBRARY	21,566
PARKS & RECREATION	12,448
PATRIOTIC PURPOSES	1,000
CONSERVATION COMMISSION	500
DEBT SERVICE:	
PRINCIPAL OF LONG-TERM BONDS & NOTES	53,512
INTEREST EXPENSES-LONG TERM BONDS & NOTES	17,915
INTEREST EXPENSES-TAX ANTICIPATION NOTES	36,000
CAPITAL OUTLAY:	
COMPUTER	10,000
TYPEWRITER	1,000
BUILDING USE STUDY	3,000
RADAR UNIT (Art.21)	1,500
POLICE CRUISER (Art.11)	16,400
TOWN CLOCK (Art.24)	500

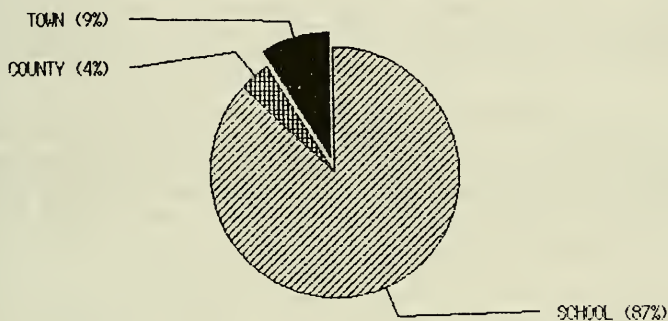


STATEMENT OF APPROPRIATIONS continued....

<b>MISCELLANEOUS:</b>	
MUNICIPAL WATER DEPARTMENT	37,108
MUNICIPAL SEWER DEPARTMENT	66,091
INSURANCE	8,274
MOTOR VEHICLE FEES	8,500

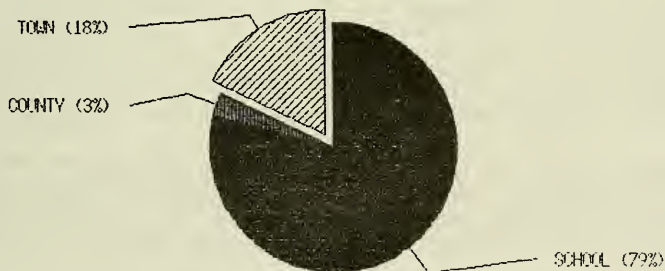
**TOTAL APPROPRIATIONS** ..... **\$1,255,611**

## TAX RATE COMPARISON - 1985



TAX RATE: \$51.54 = TOWN-\$4.57, COUNTY-\$1.89, SCHOOL-\$45.08

## TAX RATE COMPARISON - 1986



TAX RATE: \$77.34 = TOWN-\$14.55, COUNTY-\$1.66, SCHOOL-\$61.13

## WATER & SEWER COMMISSION

### 1986 ANNUAL REPORT

Our Town is experiencing the inevitable - growth and the obsolescence of our water system. There are both positive and negative views on growth which are causing the Commissioners to make some difficult and important decisions. We are negotiating to use the growth in a positive manner that will benefit the whole town. We believe that the consensus of the town is to have a tax base made up largely of industrial and commercial properties to produce much needed tax relief. It is with this in mind that we have been cooperating with three large developers who need municipal water and sewer services in order to develop the large tracts of land they own in Epping.

One intends to develop the present Industrial Zone at the intersection of routes 125 and 101 into large commercial as well as industrial property. Another is proposing a smaller commercial mall plus 144 condominiums on land surrounding Telly's restaurant on Route 125. The third plans to build 400 to 500 one- and two-bedroom condominiums on 500 acres between Mast Road and Route 87. These three companies have proposed to build and finance, at no cost to the Town, sufficient water and sewer facilities to provide for their needs and excess capacity for the future growth needs of the Town.

This all comes at a very opportune time with the recent waste water treatment plant upgrade completed and the moratorium on new sewer connections lifted last August.

Prior to learning of the proposals of these developers we received a small \$9000 grant to support preliminary studies to determine our eligibility for a much larger grant of possibly \$350,000. We are continuing to request this grant because it may be used to develop new water sources independent of any the developers may find and tie them into the system as well as rebuild some of the tired old water distribution system. Several areas have "mains" of two inches in diameter or less and are subject to leaks and loss of pressure as corrosion builds inside these already inadequate pipes. Replacement of these sections, such as in the area of Pike and Mill streets, closing of loops to facilitate system maintenance, and the installation of new hydrants to improve fire protection are typical projects we propose to complete with this grant money. No town matching funds are necessary.

The search for new sources of water is continuing, but with only poor results to date. The one well found so far that had any potential was full of iron and manganese. Wells with reported high output on St. Laurent Street do not have sufficient space around them for the protection required for a municipal well. Currently the potential of land on Plumer Road is being studied.

A serious accident occurred at the sewer lift station on Mill Street in February. A valve failed to close properly due to corrosion and when an inspection plate was removed, a flood was released and the operator had to

scramble to safety. Repairs and rebuilding proceeded on an emergency schedule with operation resuming in about six weeks. The Commission received insurance reimbursement of \$43,000 completely covering all costs. New operation and maintenance procedures have been written to hopefully prevent a repetition of this disaster.

The large rate increase that was established last Spring has been the subject of considerable study by the Commission in an attempt to distribute the costs more fairly. A public hearing of which all customers were notified was held for the purpose of exchanging ideas between the users and the Commissioners. Unfortunately only seven customers attended, but even so, several suggestions made from the floor were incorporated in the final rates. The Commissioners thank you for your thoughts. The latest billing was calculated using these rates and an explanation of the rates was enclosed with the bills. As new customers are added to the sewer system these rates may be reduced as many of the costs of operation are independent of the number of gallons treated.

It must be emphasized that those customers who are having difficulty paying their bills should meet with the Commission as soon as possible to establish a mutually agreeable payment schedule.

In closing, remember that our meetings are held every Thursday at 7:30 p.m. and that we welcome your attendance and suggestions. We also hope the projects we enter into will meet with your approval and result in the expected benefits for the whole Town.

Robert Howe  
Mary Fecteau  
Albert Haberstroh, Chairman

## DETAILED STATEMENT OF PAYMENTS

### TOWN OFFICERS' SALARIES

SELECTMEN	3,500
TREASURER	1,000
TAX COLLECTOR	1,000
TOWN CLERK	1,000
WELFARE OFFICER	400
TRUSTEES OF TRUST FUND	150

### TOWN OFFICERS' EXPENSES

SALARIES-STAFF	45,658
DUES & FEES	
POSTAGE	
SUPPLIES	
SERVICES	
BENEFITS (Employee)	4,515
MISC.	

### MUNICIPAL BUILDINGS

TOWN HALL	
FUEL	4,313
ELECTRICITY	1,664
TELEPHONES	2,668
JANITORIAL SERVICE	1,633
REPAIRS	2,301
EQUIPMENT	
SERVICES	1,554
SUPPLIES	298
WATSON ACADEMY	
FUEL	1,063
ELECTRICITY	
MAINTENANCE	711

### HUMAN SERVICES

HEALTH OFFICER'S SALARY	500
EXETER AREA VISITING NURSE ASSOC.	5,005
NEWMARKET HEALTH CENTER	2,150
SEACOAST REGIONAL MENTAL HEALTH	2,000
ROCKINGHAM COUNTY ACTION PROGRAM	5,704
MEDIATION	600
CHILD & FAMILY SERVICES	774
BIG BROTHER/BIG SISTER PROGRAM	3,000
WOMEN'S RESOURCES	500

### ELECTION AND REGISTRATION

MODERATOR	270
SUPERVISORS OF CHECKLIST	840
BALLOT CLERKS	700
MEALS	194
SERVICES	866
PRINTING & SUPPLIES	1,342
MISC.	104

# DISCOUNTS, REFUNDS & ABATEMENTS

PROPERTY TAXES	14,632
SECURITY DEP.	100
MISC. REFUNDS	83
ABATEMENTS/C.U./VET.	1,536
TAX SALE REFUNDS	

# PUBLIC ASSISTANCE

RENT	7,746
FOOD	972
HEAT	285
ELECTRICITY	234
MEDICAL	76
MISC.	733

# REFUSE DISPOSAL

LAMPREY REGIONAL COOPERATIVE	84,327
------------------------------	--------

# \* RESOURCE RECOVERY CENTER

LABOR	8,887
EQUIPMENT	5,424
ELECTRICITY	585
SERVICES	7,885
SUPPLIES	4,482
RENT/LEASE	13,064
MISC.	236

# TAX SALE PURCHASES

TOWN OF EPPING	37,717
OTHERS	132,173

# PLANNING SERVICES

ROCKINGHAM REGIONAL PLANNING COMMISSION	2,680
---	-------

# ANIMAL CONTROL

SALARY-OFFICER	2,397
SUPPLIES	443
SERVICES	81
SPCA	370
EQUIPMENT & REPAIRS	476
MILAGE & REIMB.	1,215
STATE OF NH	118

# VITAL STATISTICS

TOWN CLERK	61
------------	----



CIVIL DEFENSE	
DIRECTORY'S SALARY	50
PUBLIC LIBRARY	
HARVEY MITCHEL MEMORIAL LIBRARY	21,566
AUTOMOBILE REGISTRATIONS	
TOWN CLERK	9,002
STREET LIGHTING	
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	13,780
LEGAL EXPENSES	
GENERAL SERVICES	23,646
HIGHWAY DEPARTMENT	
EQUIPMENT-LABOR-CONTRACTED	129,592
LABOR	19,359
MATERIALS	19,113
SALT & SAND	15,801
SUPPLIES & EQUIPMENT	6,021
SERVICES (CONTRACTED)	184,018
MISC.	11,062
*RECREATION DEPARTMENT	
BASEBALL TEAMS	1,200
EQUIPMENT & SUPPLIES	2,070
TRIPS	1,406
TRANSPORTATION	2,554
SALARIES	5,147
INSURANCE	
NHMA-UNEMPLOYMENT	900
NHMA-WORKERS COMP	5,459
*MUNICIPAL WATER DEPARTMENT	
APPROPRIATION	37,108
*MUNICIPAL SEWER DEPARTMENT	
APPROPRIATION	66,091
*PLANNING BOARD	
LEGAL EXPENSES	1,971
LEGAL NOTICES	756
SUPPLIES & PRINTING	3,352
SERVICES	10,547
PERC TESTS	3,900
POSTAGE	423
MISC. & CIRCUIT RIDER	3,800

\* CONSERVATION COMMISSION

APPROPRIATION	800
---------------	-----

\*FIRE & AMBULANCE

EMERGENCY TELEPHONE	639
BUSINESS TELEPHONE	815
FUEL & L.P.GAS	3,552
TRUCK REPAIRS	3,909
EQUIPMENT REPAIRS	1,990
GENERAL MAINTENANCE	1,326
VEHICLE MAINTENANCE	2,408
SERVICE CONTRACTS	635
NEW EQUIPMENT	3,134
TRAINING	2,219
OFFICERS' SALARIES	7,050
DUES, SUB. ETC.	297
POINTS-COMPENSATION	4,305
OXYGEN	1,265
MEDICAL SUPPLIES	2,836
RACE TRACKS	7,973
ELECTRICITY	1,000
MISC.	523

\* POLICE DEPARTMENT

SALARIES (FULL-T)	48,467
SALARIES (Part-T)	29,836
BENEFITS	5,188
VEHICLE MAINTENANCE	20,588
TELEPHONE	1,476
SUPPLIES	2,627
SERVICES & TRAINING	5,045
INSURANCE	6,888
RACE TRACKS	18,427

PRINTING	TOWN REPORTS	3,008
POSTAGE		476

COUNTY TAX

ROCKINGHAM COUNTY TREASURER	78,302
-----------------------------	--------

SCHOOL TAX

1985-1986 SCHOOL YEAR	880,740
1986-1987 SCHOOL YEAR	1,375,000

LONG TERM INDEBTEDNESS

FIRST NATIONAL BANK OF BOSTON	20,000
FHA	6,000
CONN. NAT'L	27,512

TEMPORARY LOANS

INDIAN HEAD BANK & TRUST	600,000
--------------------------	---------

INTEREST

LONG TERM NOTES & LOANS	11,237
SHORT TERM NOTES & LOANS	28,604

\* Departments that receive revenues

EPPING ROAD AGENT  
1986 ANNUAL REPORT

The year 1986 was the most industrious year as far as road repair and maintenance that Epping has seen in a long period of time. The accomplishments were numerous, approximately two miles of road were reclaimed and hot topped. The reclaimed areas are as follows: 650 ft. of Main St., 750 ft. of Academy st., 1500 ft. of Jenness Rd., 2000 ft. of Mill Rd., 500 ft. of Friend St., 750ft. of School St., 825 ft. of Fremont Rd. and 980 ft. of one inch wearing surface on Old Stage Coach Road. These particular streets were chosen to be completed first because they were in the poorest condition at the time. Main Street and the downtown roads were not chosen initially because the Water & Sewer Commission has applied for a grant to refurbish the sewer and water lines in that area. It would be pointless to reclaim those roads until they have completed their task.

The rapid growth and added population that Epping is currently experiencing is placing a definite burden on our roads. Constant usage is rapidly contributing to the deterioration of roads that were previously in poor shape due to many years of neglect.

The goal of this department is to move forward on road improvement and development. By resurfacing as many roads as possible within each upcoming year, we are avoiding numerous expenditures on temporary solutions and putting "band aides" on our roads. Last year alone, over \$38,000 was spent on cold patch and filling holes in this Town.

The immediate plan is to apply for two warrant articles to reconstruct approximately two miles of Nottingham Square Rd. and to oil and stone-seal approximately ten miles of the following roads: Prescott Rd., Old Hedding Rd., Jenness Rd., Nottingham Rd. & Camp Lee Rd.

Many thanks to Bill Pakrer for his assistance in our endeavors as well as to the Town Selectmen for their continuous support.

William Murch  
Road Agent

**TOWN OF EPPING, NEW HAMPSHIRE**

**Financial Statements  
and Supplemental Schedules**

**December 31, 1986**



DENNETT & DENNETT  
CERTIFIED PUBLIC ACCOUNTANTS  
86 HIGH STREET  
PO BOX 850  
HAMPTON NEW HAMPSHIRE 03842

WILSON P. DENNETT, CPA  
ROBERT B. DENNETT, CPA

TELEPHONE -- 928-6321  
AREA CODE 603

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

THE NEW HAMPSHIRE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

Board of Selectmen  
Town of Epping, N.H.

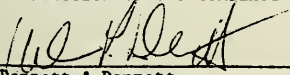
Gentlemen:

We have examined the combined financial statements and the combining individual fund and account group financial statements of the Town of Epping, New Hampshire, as of and for the year ended December 31, 1986, as listed in the Table of Contents. Our examination was made in accordance with generally accepted government auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Assets - Account Group. These should be included to conform with generally accepted accounting principles.

In our opinion, except for the omission of the financial statements referred to above results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Town of Epping, New Hampshire at December 31, 1986, and the results of its operations and the changes in financial position of the Town of Epping, New Hampshire at December 31, 1986 and the results of its operations and the changes in financial position of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities prescribed by OMB Circular A-128 under the Single Audit Act of 1984 and applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the Town of Epping, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

  
Dennett & Dennett  
Certified Public Accountants  
February 6, 1987

DENNETT & DENNETT  
CERTIFIED PUBLIC ACCOUNTANTS  
86 HIGH STREET  
PO BOX 850  
HAMPTON NEW HAMPSHIRE 03842

WILSON P DENNETT CPA  
ROBERT B DENNETT, CPA

TELEPHONE - 926-6321  
AREA CODE 603

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

THE NEW HAMPSHIRE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

BOARD OF SELECTMEN  
Town of Epping  
Epping, NH

Auditor's Report On Compliance  
For Single Audits

Gentlemen:

We have examined the general purpose financial statements of the Town of Epping, New Hampshire, for the year ended December 31, 1986, and have issued our report thereon dated February 6, 1987. Our examination was made in accordance with generally accepted government auditing standards; the provisions of Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, promulgated by the US Comptroller General, as they pertain to financial and compliance audits; the Single Audit Act of 1984 (Pub. L. No. 98-502); the provisions of the Office of Management and Budget's Compliance Supplement for Single Audits of Grants to State and Local Governments (the Compliance Supplement), and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

FEDERAL REVENUE SHARING FUNDS #30-3-008-010

In connection with our examination, we also (1) performed tests of compliance with the Revenue Sharing Act and Regulations, as detailed in the Commentary on the Audit Requirements of the 1980 Amendments to the State and Local Fiscal Assistance Act as well as the 1983 Amendments issued by the Office of Revenue Sharing, U.S. Department of the Treasury, and (2) compared the data on Bureau of Census Form RS-9 with the audited records of the Town of Epping as required. Based on these procedures, we noted no areas of non-compliance regarding failure to publish 100% of the required Revenue Sharing public notices or insufficient public participation in the budget process. There were no material differences between the data on Bureau of Census Form RS-9 and the audited records of the Town of Epping.

OTHER FEDERAL/STATE FUNDS

In connection with the examination of Grants and Contracts, a representative number of transactions from each major Federal assistance program were selected to determine if Federal funds were being expended in accordance with the terms of applicable agreements and those provisions of Federal law or regulations that could have a material effect on the financial statements or on each major Federal assistance program tested.

The results of our tests indicate that for the items tested, the Town of Epping, New Hampshire complied with the material terms and conditions of the Federal assistance agreements. Further, for the items not tested, based on our examination and the procedures referred to above, nothing came to our attention to indicate that the Town of Epping had not complied with the significant compliance terms and conditions of the programs referred to above.

This report is intended solely for the use of the Town of Epping, New Hampshire, the Cognizant Audit Agency and other Federal Audit Agencies. This restriction is not intended to limit distribution of this report, which upon acceptance by the Town of Epping, New Hampshire, is a matter of public record.

Dennett and Dennett  
Certified Public Accountants

A handwritten signature in dark ink, appearing to read 'Wilson P. Dennett', is written over a horizontal line.

Wilson P. Dennett, Certified Public Accountant  
February 6, 1987

Town of Epping  
General Purpose Financial Statements  
For the Year Ended December 31, 1986

---

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

AUDITOR'S REPORT ON COMPLIANCE FOR SINGLE AUDITS

TABLE OF CONTENTS

		<u>Page</u>
	<u>General Purpose Financial Statements</u>	
<u>EXHIBITS</u>		
A	Combined Balance Sheet - All Fund Types and Account Groups	1-2
B	Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	3-4
C	Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Fund Types	5-6
D	Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types and Similar Trust Funds	7-8
E	Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Similar Trust Funds	9-10
	Notes to Financial Statements	11-15
<u>STATEMENT/ SCHEDULE</u>	<u>Supporting Schedules/Statements</u> <u>General Fund</u>	
SCHEDULE 1	Statement of Estimated and Actual Revenues	16-17
SCHEDULE 2	Statement of Appropriations, Expenditures and Encumbrances	18-21
SCHEDULE 3	Statement of Changes in Unreserved-Undesignated Fund Balance	22
SCHEDULE 4	Summary of Warrant - Levies of 1986	23
SCHEDULE 5	Summary of Warrant - Levies of Prior Years	24-25
SCHEDULE 6	Summary of Tax Sale Accounts	26-27
SCHEDULE 7	Schedule of Delinquent Taxes Receivable	28
	<u>Special Revenue Funds</u>	
STATEMENT 1	Combined Balance Sheet	29
STATEMENT 2	Combined Statement of Revenues, Expenditures and Changes in Fund Balances	30

Town of Epping  
General Purpose Financial Statements  
For the Year Ended December 31, 1986

---

TABLE OF CONTENTS (continued)

	<u>Page</u>
<u>Statement of Revenues, Expenditures and Changes in Fund Balances</u>	
SCHEDULE 8 Federal Revenue Sharing Fund	31
SCHEDULE 9 Harvey-Mitchell Memorial Library	32
SCHEDULE 10 Conservation Commission	33
<u>Capital Projects Fund</u>	
STATEMENT 3 Combined Balance Sheet	34-35
STATEMENT 4 Combined Statement of Revenues, Expenditures and Changes in Fund Balances	36-37
<u>Statement of Revenues, Expenditures and Changes in Fund Balance</u>	
SCHEDULE 11 Waste Water Treatment Facility	38
SCHEDULE 12 Epping Water Feasibility Study	39
SCHEDULE 13 Epping Community Development CDBG Grant # B-83-DC-33-0001	40
SCHEDULE 14 Epping Community Development Program - Phase II Downtown Revitalization Grant # B-84-DC-33-0001 NHOSP # 84179CDHS	41
<u>Trust and Agency Funds</u>	
STATEMENT 5 Combined Balance Sheet	42
STATEMENT 6 Combined Statement of Revenues, Expenditures and Changes In Fund Balances	43
SCHEDULE 15 Report of Common Trust Fund Investments	44-45
<u>Other Schedules</u>	
SCHEDULE 16 Statement of Town Clerk's Account	46
SCHEDULE 17 Long-Term Debt-Annual Maturities of Principal & Interest	47-48
SCHEDULE 18 Schedule of Federal Assistance	49-50
<u>ACCOUNTANT'S REPORT ON INTERNAL ACCOUNTING CONTROL AND COMPLIANCE</u>	51-53



EXHIBIT A  
Town of Epping  
Combined Balance Sheet - All Fund Types and Account Groups  
For the Year Ended December 31, 1986

ASSETS	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Cash and Equivalents	\$ 914,568	\$ 7,611	\$ 95,733
Investments at Cost			
Taxes Receivable (Notes 1F & 1I)	888,433		
Accounts Receivable			
Unbilled Accounts Receivable (Note 10)			
Due from Other Governments			
Restricted Assets - Cash	366		41,163
Fixed Assets (Net of Accumulated Depreciation) (Notes 1C & 2B)			
Amount to be Provided for Retirement of General Long-Term Debt			
<b>TOTAL ASSETS</b>	<b><u>\$1,803,367</u></b>	<b><u>\$ 7,611</u></b>	<b><u>\$ 136,896</u></b>
 <b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 6,659	\$	\$
Due Community Development Grant			
Payable to Restricted Assets - Deposits	366		38,451
Bond Anticipation Notes			100,000
Accrued Interest Restricted Assets			2,712
School District Tax Payable	1,394,996		
General Obligation Bonds & Notes Outstanding			
<b>TOTAL LIABILITIES</b>	<b><u>1,402,021</u></b>		<b><u>141,163</u></b>
 <b>Fund Equity</b>			
Contributed Capital			
Retained Earnings			
 Fund Balances:			
Reserved for Endowments			
Unreserved:			
Designated for Subsequent Years			
Expenditures (Notes 1E & 2B)	111,773		
Undesignated	289,573	7,611	(4,267)
<b>TOTAL FUND EQUITY</b>	<b><u>401,346</u></b>	<b><u>7,611</u></b>	<b><u>(4,267)</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$1,803,367</u></b>	<b><u>\$ 7,611</u></b>	<b><u>\$ 136,896</u></b>

See Notes to Financial Statements

<u>Fund Types</u>	<u>Fund Types</u> <u>Trust and</u> <u>Agency</u>	<u>Fund Types</u> <u>General</u> <u>Long-Term Debt</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
			<u>December 31, 1986</u>	<u>December 31, 1985</u>
<u>Enterprise</u>				
\$ 25,316	\$ 49,722	\$	\$1,092,950	\$1,206,039
	9,998		9,998	9,998
			888,433	692,757
25,612			25,612	53,835
53,265			53,265	
				5,672
			41,529	17,324
794,069			794,069	817,992
		248,000	248,000	301,512
<u>\$ 898,262</u>	<u>\$ 59,720</u>	<u>\$ 248,000</u>	<u>\$3,153,856</u>	<u>\$3,105,129</u>
\$	\$	\$	\$ 6,659	\$ 11,125
				3,429
			38,817	17,324
			100,000	497,000
			2,712	
			1,394,996	880,740
		248,000	248,000	301,512
		248,000	1,791,184	1,711,130
606,646			606,646	571,799
291,616			291,616	335,680
	39,982		39,982	39,982
			111,773	17,243
	19,738		312,655	429,295
898,262	59,720		1,362,672	1,393,999
<u>\$ 898,262</u>	<u>\$ 59,720</u>	<u>\$ 248,000</u>	<u>\$3,153,856</u>	<u>\$3,105,129</u>

EXHIBIT B  
Town of Epping  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Year Ended December 31, 1986

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Revenues</u>			
Taxes	\$3,501,511	\$	\$
Intergovernmental	258,314	14,217	441,542
Licenses and Permits	294,128		
Charges for Services	46,651		
Miscellaneous	51,646	2,691	22,128
<u>Other Financing Sources</u>			
Interfund Transfers	154,701	24,034	
Long Term Bond Proceeds			
Bond Anticipation Note			497,000
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>4,306,951</u>	<u>40,942</u>	<u>960,670</u>
<u>Expenditures</u>			
General Government	202,516	22,137	
Public Safety	194,210		
Highways, Streets, Bridges	396,746		
Sanitation	124,889		
Health	31,856		
Welfare	14,415		
Culture and Recreation	12,376		
Capital Outlay	41,537		715,455
Debt Service			
Principal			
Interest	28,604		
<u>Other Uses</u>			
Interfund Transfers	174,760	23,293	5,000
Intergovernmental Transfers	2,848,298		
Bond Anticipation Note			397,000
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>4,070,207</u>	<u>45,430</u>	<u>1,117,455</u>
<u>Excess of Revenues and Other Sources</u>			
Over (Under) Expenditures and Other Uses	236,744	(4,488)	(156,785)
<u>Fund Balance - Beginning of Year</u>	<u>164,602</u>	<u>12,099</u>	<u>252,518</u>
<u>Restatement of Beginning Fund Balance</u>			
As Restated	164,602	12,099	252,518
<u>Fund Balance - End of Year</u>	<u>\$ 401,346</u>	<u>\$ 7,611</u>	<u>\$ 95,733</u>

See Notes to Financial Statements

Totals  
(Memorandum Only)

<u>December 31, 1986</u>	<u>December 31, 1985</u>
\$3,501,511	\$2,114,368
714,073	906,387
294,128	215,834
46,651	64,731
76,465	92,747
178,735	372,194
<u>497,000</u>	<u>207,512</u>
<u>5,308,563</u>	<u>3,973,773</u>
224,653	614,609
194,210	160,620
396,746	150,535
124,889	65,112
31,856	16,580
14,415	24,554
12,376	11,680
756,992	554,141
28,604	13,000
	36,930
203,053	392,033
2,848,298	2,098,871
<u>397,000</u>	
<u>5,233,092</u>	<u>4,138,665</u>
<u>75,471</u>	<u>(164,892)</u>
<u>429,219</u>	<u>586,282</u>
	7,829
<u>429,219</u>	<u>594,111</u>
<u>\$ 504,690</u>	<u>\$ 429,219</u>

EXHIBIT C  
Town of Epping  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
General and Special Revenue Fund Types  
For the Year Ended December 31, 1986

	----- General Fund -----		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$3,446,726	\$3,501,511	\$ 54,785
Intergovernmental Revenues	212,949	258,314	45,365
Licenses and Permits	241,000	294,128	53,128
Charges for Services	71,000	46,651	(24,349)
Miscellaneous	60,000	51,646	(8,354)
<u>Other Financing Sources</u>			
Interfund Transfers	80,123	154,701	74,578
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>4,111,798</u>	<u>4,306,951</u>	<u>195,153</u>
<u>Expenditures</u>			
General Government	330,104	202,516	127,588
Public Safety	190,984	194,210	(3,226)
Highways, Streets, Bridges	348,500	396,746	(48,246)
Sanitation	112,922	124,889	(11,967)
Health	33,206	31,856	1,350
Welfare	9,704	14,415	(4,711)
Culture and Recreation	13,448	12,376	1,072
Capital Outlay	90,400	41,537	48,863
Debt Service			
Principal			
Interest	36,000	28,604	7,396
<u>Other Uses</u>			
Interfund Transfers	197,475	174,760	22,715
Intergovernmental Transfers	2,848,298	2,848,298	
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>4,211,041</u>	<u>4,070,207</u>	<u>140,834</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	<u>(99,243)</u>	<u>236,744</u>	<u>335,987</u>
<u>Fund Balances - Beginning of Year</u>	<u>164,602</u>	<u>164,602</u>	
<u>Fund Balances - End of Year</u>	<u>\$ 65,359</u>	<u>\$ 401,346</u>	<u>\$ 335,987</u>

See Notes to Financial Statements



----- Special Revenue Fund -----			Totals ----- Memorandum Only -----		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 35,000	\$ 14,217	\$ (20,783)	\$3,446,726	\$3,501,511	\$ 54,785
			247,949	272,531	24,582
			241,000	294,128	53,128
	2,691	2,691	71,000	46,651	(24,349)
			60,000	54,337	(5,663)
22,849	24,034	1,185	102,972	178,735	75,763
57,849	40,942	(16,907)	4,169,647	4,347,893	178,246
22,849	22,137	712	352,953	224,653	128,300
			190,984	194,210	(3,226)
			348,500	396,746	(48,246)
			112,922	124,889	(11,967)
			33,206	31,856	1,350
			9,704	14,415	(4,711)
			13,448	12,376	1,072
			90,400	41,537	48,863
			36,000	28,604	7,396
35,000	23,293	11,707	232,475	198,053	34,422
			2,848,298	2,848,298	
57,849	45,430	12,419	4,268,890	4,115,637	153,253
	(4,488)	(4,488)	(99,243)	232,256	331,499
12,099	12,099		176,701	176,701	
\$ 12,099	\$ 7,611	\$ (4,488)	\$ 77,458	\$ 408,957	\$ 331,499

EXHIBIT D  
Town of Epping  
Combined Statement of Revenues, Expenses and Changes  
in Retained Earnings/Fund Balances - All Proprietary Fund Types  
and Similar Trust Funds  
For the Year Ended December 31, 1986

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u> Non-Expendable Trust
	<u>Enterprise</u>	
<u>Revenues</u>		
Charges for Services	\$ 113,072	\$
Interest Earned	<u>1,567</u>	<u>6,145</u>
<u>Total Revenues</u>	<u>114,639</u>	<u>6,145</u>
<u>Other Financing Sources</u>		
Interfund Transfers		
General Fund		
Loans		
State Aid Sewer Project	43,763	
Paid by Appropriation	27,824	
Capital Projects Fund		
Waste Water Treatment Facility	<u>5,000</u>	
<u>Total Revenues and Other Sources</u>	<u>191,226</u>	<u>6,145</u>
<u>Expenditures</u>		
Personal Services	29,739	
Contractual Services	83,288	
Supplies and Operating Expense	26,386	3,726
Depreciation	<u>23,923</u>	
<u>Total Expenditures</u>	<u>163,336</u>	<u>3,726</u>
<u>Other Financing Uses</u>		
Interfund Transfers		
General Fund		
Interest & Fiscal Charges	71,587	
Interest Loan Repaid	367	
Capital Projects Fund		
Waste Water Treatment Facility		
<u>Total Expenditures and Other Uses</u>	<u>235,290</u>	<u>3,726</u>
<u>Net Income (Loss)</u>	(44,064)	
<u>Contributed Capital</u>	34,847	
<u>Excess of Revenues Over Expenditures</u>		2,419
<u>Retained Earnings/Fund Balance - Beginning of Year</u>	<u>907,479</u>	<u>57,301</u>
<u>Retained Earnings/Fund Balance - End of Year</u>	<u>\$ 898,262</u>	<u>\$ 59,720</u>

See Notes to Financial Statements

Totals  
(Memorandum Only)

<u>December 31, 1986</u>	<u>December 31, 1985</u>
--------------------------	--------------------------

\$ 113,072	\$ 86,036
7,712	7,102
120,784	93,138

	12,000
43,763	11,748
27,824	19,577
5,000	15,000
197,371	151,463

29,739	828
83,288	38,581
30,112	17,920
23,923	23,923
167,062	81,252

71,587	31,325
367	3,000

	10,617
--	--------

239,016	126,194
---------	---------

(44,064)	22,186
----------	--------

34,847	16,404
--------	--------

2,419	3,083
-------	-------

964,780	923,107
---------	---------

\$ 957,982	\$ 964,780
------------	------------

EXHIBIT E  
Town of Epping  
Combined Statement of Changes in  
Financial Position - All Proprietary Fund Types  
and Similar Trust Funds  
For the Year Ended December 31, 1986

	<u>Proprietary Fund Type</u> <u>Enterprise</u>	<u>Fiduciary Fund Type</u> <u>Non-Expendable Trust</u>
<u>Sources of Working Capital</u>		
<u>Operations</u>		
Net Income	\$ (44,064)	\$ 2,419
Add Back: Items Not Requiring Working Capital - Depreciation	<u>23,923</u>	<u>          </u>
<u>Working Capital Provided By</u>		
Operations	(20,141)	2,419
<u>Other</u>		
Contributed Capital	<u>34,847</u>	<u>          </u>
Total Sources of Working Capital	<u>14,706</u>	<u>2,419</u>
<u>Uses of Working Capital</u>	<u>          </u>	<u>          </u>
Net Increase (Decrease) in Working Capital	<u>\$ 14,706</u>	<u>\$ 2,419</u>
<u>Elements of Net Increase (Decrease) in Working Capital</u>		
Cash	\$ (10,336)	\$ 2,419
Accounts Receivable	(28,223)	
Unbilled Services	<u>53,265</u>	<u>          </u>
Net Increase (Decrease) in Working Capital	<u>\$ 14,706</u>	<u>\$ 2,419</u>

See Notes to Financial Statements

Totals  
(Memorandum Only)

<u>December 31, 1986</u>	<u>December 31, 1985</u>
--------------------------	--------------------------

\$ (41,645)	\$ 25,269
23,923	23,923

(17,722)	49,192
34,847	16,404
17,125	65,596

\$ 17,125	\$ 65,596
-----------	-----------

\$ (7,917)	\$ 26,020
(28,223)	39,576
53,265	

\$ 17,125	\$ 65,596
-----------	-----------

# TOWN OF EPPING

## NOTES TO FINANCIAL STATEMENTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Epping conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

#### A. Basis of Accounting

The accrual basis is used for all fiduciary (and proprietary) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

1. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.

2. Prepaid expenses are not normally recorded.

#### B. General Fixed Assets

The Town of Epping has not maintained a record of its general fixed assets and therefore does not conform to generally accepted accounting policies in this respect.

#### C. Property, Plant and Equipment

Fixed assets in the proprietary funds are stated at cost, less accumulated depreciation. Interest during construction is not capitalized. The following is a summary of the Sewer Project:

<u>Year Capitalized</u>	<u>Cost</u>	<u>Life</u>	<u>Percentage</u>	<u>Prior Depreciation</u>	<u>1986 Depreciation</u>
Prior to 1984					
Mains, Etc. \$		50 Yrs.	2%	\$319,788	\$ 22,842
Equipment		10 Yrs.	10%	15,132	1,081
TOTAL COSTS	<u>\$1,152,912</u>			<u>\$334,920</u>	<u>\$ 23,923</u>

Total Costs to Date	\$1,152,912
Less: Depreciation to Date	<u>358,843</u>
Net of Depreciation	<u>\$ 794,069</u>

#### C. Investments

Investments are stated at cost.



TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

E. Continuing Appropriations

Appropriations for certain projects and specific items not fully expended at year-end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year-end, continuing appropriations are reported as a component of fund balance. As of December 31, 1986, the following were continuing appropriations:

Revaluation	\$ 63,000
Safety Complex	3,000
Civil Defense	100
Fire Department Repair	17,333
Prescott Road	24,000
Computer	340
Typewriter	1,000
Use Study	3,000
	<u>\$111,773</u>

F. Taxes Collected for Others

The Town collects taxes for the Epping School District and Rockingham County, which are remitted to them as required by law.

G. Inter-Fund Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions.

Proprietary funds record operating subsidies as other income, whereas the governmental fund paying the subsidy records it as a transfer.

H. Other General Accounting Policies

1. Retirement System

The police are covered under the State of New Hampshire Retirement System. Contributions are deducted at rates according to employment compensation. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan and has been set at various rates of the employee's annual compensation. Since the actuarial valuation is performed on the entire State plan, the amount, if any, of the excess vested benefits over pension fund assets for the Town of Epping is not available. The Town does not have an accrued liability for the past service costs. The expense for 1986 was \$3,461.45.

Employees may accumulate unused sick leave. Vacation is granted in varying amounts based on length of service. The Town's policy is to recognize cost of sick and vacation leave only at the time payments are made.

The Town voted to give retirement benefits to the office employees. The total expense for 1986 was \$2,867.65.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

I. Property Taxes

Annually the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay. Overlay is included under classification of general government in the financial statements.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If the property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the service provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - Used to account for all revenues and expenditures which are not accounted for in other fund or account groups.

Special Revenue Funds - Used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law.

Capital Projects Funds - These funds are used to account for resources designated to construct or acquire fixed assets. Such resources are derived principally from proceeds of general obligation bonds, notes, federal or state grants.

B. Proprietary Funds

Enterprise Funds - These funds are used to account for operation of entities that provide services on user charge, or other basis, to the general public. Retained earnings in the Sewer Account were restated January 1, 1981 to conform to generally accepted accounting principles. As of May 1, 1985, Water Department policy was changed and receipts were deposited into the Water Department's own checking account.

C. Fiduciary Funds

Trust and Agency Funds - These funds are used to account for assets held by the Town in a fiduciary capacity for various purposes including cemetery operations and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

D. General Long-Term Debt Account Group

This group is used for the outstanding principal balances of general obligation bonds or notes.

3. BUDGET

The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State statutes require balanced budgets but provide for the use of the beginning fund balance as estimated revenue. In 1986, the beginning fund balance was applied as follows:

Safety Complex	\$ 3,000
Civil Defense	50
Bridge Sand Blasting	2,500
Tax Maps	3,000
Conservation Commission	783
Bridge Construction	2,000
Seacoast Mental Health	2,000
Child and Family Services	2,660
Newmarket Health Center	1,250
	<u>\$ 17,243</u>

4. LONG-TERM DEBT

The annual requirements to amortize all debt outstanding as of December 31, 1986, including interest payments of \$77,265 are as follows:

<u>Year Ended</u> <u>December 31,</u> <u>1986</u>	<u>General</u> <u>Obligation</u>	<u>Special</u> <u>Assessment</u>	<u>Total</u>
1987	\$ 61,705		\$ 61,705
1988	39,480		39,480
1989	37,940		37,940
1990	36,340		36,340
1991	34,680		34,680
1992-1995	115,120		115,120
	<u>\$ 325,265</u>	<u>\$</u>	<u>\$325,265</u>

5. HUD GRANTS

Phase I and Phase II of the Community Development Block Grants for the improvement of downtown Epping (1984-1986) have been completed. Excess funds were returned to the State of New Hampshire.

6. NON-EXPENDABLE TRUST FUNDS

The principal amounts of all non-expendable funds are restricted either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances at December 31, 1986, are noted on Schedule 15 of this report.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

7. SPECIAL REVENUE FUND BALANCES

At December 31, 1986, the special revenue fund balance of \$7,611 consisted of the following:

Library Fund	\$ 3,653
Conservation Commission	3,958
	<u>\$ 7,611</u>

8. CONTINGENT LIABILITIES

As of December 31, 1986, the five cases which were for damages pending against the Town of Epping in 1984 were settled. No litigation is currently in process that could materially affect the financial statements of the Town.

9. COMMITMENTS AND LEASES

On August 26, 1983, the Town leased a compactor under the Atlantic Leasing Corporation Plan. Total cost of the lease is \$37,968.00 (84 payments of \$452.00). In 1986 twelve payments were made totalling \$5,424.00. Balance of payment schedule is as follows:

1987	\$ 5,424
1988	5,424
1989	5,424
1990	3,616
Total	<u>\$19,888</u>

10. UNBILLED ACCOUNTS RECEIVABLE - PROPRIETARY FUNDS

In 1986, the Epping Water and Sewer Commission implemented a new billing system which changed the billing cycle dates. As a result, Accounts Receivable at December 31, 1986, reflects unpaid balances of the May 1, 1986 billing cycle only. The subsequent cycle billing date, which will include user service fees from May 1, 1986, to November 1, 1986, will be December 31, 1986. Therefore for consistency purposes, an accrual has been made for unbilled service revenues from May 1 to November 1, 1986, which is shown as Unbilled Accounts Receivable at December 31, 1986.

SCHEDULE 1  
Town of Epping  
Statement of Estimated and Actual Revenues  
Fiscal Year Ended December 31, 1986

	<u>Estimated</u>	<u>Actual</u>	<u>Over/(Under) Budget</u>
<u>TAXES</u>			
Property	\$3,393,726	\$3,417,257	\$ 23,531
Resident	25,000	20,980	(4,020)
National Bank Stock			
Yield	3,000	1,591	(1,409)
Interest and Penalties on Taxes	<u>25,000</u>	<u>61,683</u>	<u>36,683</u>
TOTAL TAXES	<u>3,446,726</u>	<u>3,501,511</u>	<u>54,785</u>
<u>INTERGOVERNMENTAL REVENUES</u>			
Shared Revenues	54,452	53,769	(683)
Highway Block Grant	53,802	53,802	
Railroad Tax	1,082	1,082	
Fuel Refund	500	761	261
Business Profits Tax	102,363	102,363	
Highway Safety Grant - Radar	750		(750)
Keefe Environmental		<u>46,537</u>	<u>46,537</u>
TOTAL INTERGOVERNMENTAL REVENUES	<u>212,949</u>	<u>258,314</u>	<u>45,365</u>
<u>LICENSES AND PERMITS</u>			
Motor Vehicle Permit Fees	215,000	263,878	48,878
Canine Licenses and Forfeitures	1,000	441	(559)
Business Licenses, Permits and Filing Fees	<u>25,000</u>	<u>29,809</u>	<u>4,809</u>
TOTAL LICENSES AND PERMITS	<u>241,000</u>	<u>294,128</u>	<u>53,128</u>
<u>CHARGES FOR SERVICES</u>			
Income From Departments	61,000	35,156	(25,844)
Rent of Town Property	<u>10,000</u>	<u>11,495</u>	<u>1,495</u>
TOTAL CHARGES FOR SERVICES	<u>71,000</u>	<u>46,651</u>	<u>(24,349)</u>
<u>MISCELLANEOUS REVENUES</u>			
Interest on Deposits	60,000	42,373	(17,627)
Insurance Adjustments		3,371	3,371
Refunds		4,893	4,893
Welfare From Trust Funds		<u>1,009</u>	<u>1,009</u>
TOTAL MISCELLANEOUS REVENUES	<u>60,000</u>	<u>51,646</u>	<u>(8,354)</u>

SCHEDULE 1 (Continued)  
Town of Epping  
Statement of Estimated and Actual Revenues  
Fiscal Year Ended December 31, 1986

	<u>Estimated</u>	<u>Actual</u>	<u>Over/(Under) Budget</u>
<u>OTHER FINANCING SOURCES</u>			
<u>Operating Transfers In</u>			
<u>Special Revenue Funds</u>			
Revenue Sharing Fund	35,000	23,293	(11,707)
<u>Proprietary Fund Types</u>			
Municipal Water Department		23,387	23,387
Municipal Sewer Department		64,258	64,258
Sewer Project - State Aid	<u>45,123</u>	<u>43,763</u>	<u>(1,360)</u>
TOTAL OTHER FINANCING SOURCES	<u>80,123</u>	<u>154,701</u>	<u>74,578</u>
 <u>TOTAL REVENUES</u>	 4,111,798	 <u>\$4,306,951</u>	 <u>\$ 195,153</u>
 <u>FUND BALANCE USED TO REDUCE TAX RATE</u>	 <u>82,000</u>		
 <u>TOTAL REVENUES AND USE OF FUND BALANCE</u>	 <u>\$4,193,798</u>		



SCHEDULE 2  
Town of Epping  
Statement of Appropriations, Expenditures and Encumbrances  
For the Year Ended December 31, 1986

	Encumbered From 1985	Appropriations 1986
<u>GENERAL GOVERNMENT</u>		
Town Officers Salaries	\$	\$ 7,350
Town Officers Expenses		82,050
Election and Registration Expenses		1,500
General Government Buildings		16,460
Reappraisal of Property		5,000
Planning and Zoning		17,581
Legal Expenses		27,000
Tax Maps	3,000	
Revaluation		63,000
Motor Vehicle Fees		8,500
Town Clock		500
Insurance		8,274
Overlay		89,889
TOTAL GENERAL GOVERNMENT	<u>3,000</u>	<u>327,104</u>
<u>PUBLIC SAFETY</u>		
Police Department		138,052
Fire Department		45,832
Civil Defense	50	50
Building Inspection		5,000
Bridge Construction	2,000	
TOTAL PUBLIC SAFETY	<u>2,050</u>	<u>188,934</u>
<u>HIGHWAYS, STREETS AND BRIDGES</u>		
Town Maintenance		332,000
Street Lighting		14,000
Bridge Sand Blasting	2,500	
TOTAL HIGHWAYS, STREETS AND BRIDGES	<u>2,500</u>	<u>346,000</u>
<u>SANITATION</u>		
Solid Waste Disposal		49,944
Resource Recovery Center		62,978
TOTAL SANITATION		<u>112,922</u>
<u>HEALTH</u>		
Health Department		500
Hospital and Ambulances		10,168
Animal Controls		2,500
Vital Statistics		100
Exeter Area Visiting Nurse Association		5,005
Seacoast Mental Health	2,000	2,000
Child and Family Services	2,660	773
Women's Resources		500
Mediation		600
Newmarket Health Center	1,250	2,150
Big Brother/Big Sister		3,000
TOTAL HEALTH	<u>5,910</u>	<u>27,296</u>

Total Amount Available	Expenditures Net of Refunds	(Over) Under Budget	Encumbered to 1987
\$ 7,350	\$ 7,017	\$ 333	\$
82,050	82,631	(581)	
1,500	4,314	(2,814)	
16,460	16,243	217	
5,000	7,500	(2,500)	
17,581	27,429	(9,848)	
27,000	21,649	5,351	
3,000	3,649	(649)	
63,000			63,000
8,500	9,002	(502)	
500	100	400	
8,274	5,645	2,629	
89,889	17,337	72,552	
<u>330,104</u>	<u>202,516</u>	<u>64,588</u>	<u>63,000</u>
138,052	136,834	1,218	
45,832	46,391	(559)	
100			100
5,000	8,985	(3,985)	
2,000	2,000		
<u>190,984</u>	<u>194,210</u>	<u>(3,326)</u>	<u>100</u>
332,000	380,642	(48,642)	
14,000	13,780	220	
2,500	2,324	176	
<u>348,500</u>	<u>396,746</u>	<u>(48,246)</u>	
49,944	84,327	(34,383)	
62,978	40,562	22,416	
<u>112,922</u>	<u>124,889</u>	<u>(11,967)</u>	
500	500		
10,168	10,168		
2,500	5,099	(2,599)	
100	61	39	
5,005	5,005		
4,000	4,000		
3,433	773	2,660	
500	500		
600	600		
3,400	2,150	1,250	
3,000	3,000		
<u>33,206</u>	<u>31,856</u>	<u>1,350</u>	

SCHEDULE 2 (Continued)  
Town of Epping  
Statement of Appropriations, Expenditures and Encumbrances  
For the Year Ended December 31, 1986

	Encumbered From 1985	Appropriations 1986
<u>WELFARE</u>		
General Assistance		4,000
Rockingham County Community Action Program		5,704
TOTAL WELFARE		<u>9,704</u>
<u>CULTURE AND RECREATION</u>		
Parks and Recreation		12,448
Patriotic Purposes		1,000
TOTAL CULTURE AND RECREATION		<u>13,448</u>
<u>DEBT SERVICE</u>		
Principal of Long-Term Bonds and Notes		53,512
Interest Expense - Long Term Bonds and Notes		17,915
Interest Expense - Tax Anticipation Notes		36,000
TOTAL DEBT SERVICE		<u>107,427</u>
Less: Interfund Transfers		71,427
NET DEBT SERVICE		<u>36,000</u>
<u>CAPITAL OUTLAY</u>		
Fire Department Repair		31,500
Police Cruiser		16,400
Prescott Road		24,000
Safety Complex	3,000	
Computer		10,000
Typewriter		1,000
Use Study		3,000
Radar		1,500
TOTAL CAPITAL OUTLAY	<u>3,000</u>	<u>87,400</u>
<u>OPERATING TRANSFERS OUT</u>		
<u>Interfund Transfers</u>		
<u>Special Revenue Fund</u>		
Library		21,566
Conservation Commission	783	500
<u>Proprietary Fund Type</u>		
Municipal Water Department		37,108
Municipal Sewer Department		66,091
Principal of Long-Term Debt		53,512
Interest Expense - Long-Term Bonds and Notes		17,915
<u>Capital Projects Fund</u>		
Sewer Bonds		
Waste Water Treatment Facility		
<u>Intergovernmental Transfers</u>		
School District Assessments		2,769,996
County Tax Assessment		78,302
TOTAL OPERATING TRANSFERS OUT	<u>783</u>	<u>3,044,990</u>
TOTAL APPROPRIATIONS	<u>\$ 17,243</u>	<u>\$4,193,798</u>

<u>Total Amount Available</u>	<u>Expenditures Net of Refunds</u>	<u>(Over) Under Budget</u>	<u>Encumbered to 1987</u>
4,000	8,711	(4,711)	
5,704	5,704		
<u>9,704</u>	<u>14,415</u>	<u>(4,711)</u>	
12,448	12,376	72	
1,000		1,000	
<u>13,448</u>	<u>12,376</u>	<u>1,072</u>	
53,512	53,512		
17,915	18,069	(154)	
36,000	28,604	7,396	
107,427	100,185	7,242	
71,427	71,581	(154)	
<u>36,000</u>	<u>28,604</u>	<u>7,396</u>	
31,500	14,167		17,333
16,400	16,204	196	
24,000			24,000
3,000			3,000
10,000	9,660		340
1,000			1,000
3,000			3,000
1,500	1,506	(6)	
<u>90,400</u>	<u>41,537</u>	<u>190</u>	<u>48,673</u>
21,566	21,566		
1,283	800	483	
37,108	23,387	13,721	
66,091	57,426	8,665	
53,512	53,512		
17,915	18,069	(154)	
2,769,996	2,769,996		
78,302	78,302		
<u>3,045,773</u>	<u>3,023,058</u>	<u>22,715</u>	
<u>\$4,211,041</u>	<u>\$4,070,207</u>	<u>\$ 29,061</u>	<u>\$ 111,773</u>

SCHEDULE 3  
Town of Epping  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Year Ended December 31, 1986

---

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - January 1, 1986</u>	\$ 147,359

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - December 31, 1986</u>	<u>289,573</u>

<u>Increase in Unreserved -</u>	
<u>Undesignated Fund Balance</u>	<u>\$ 142,214</u>

Analysis of Change

Additions

1985 Budget Summary

Revenue Surplus (Schedule 1)	\$ 195,153
Unexpended Balance of Appropriations (Schedule 2)	<u>29,061</u>

1986 Budget Surplus	\$ 224,214
---------------------	------------

Deductions

Unreserved Fund Balance

Used to Reduce 1986 Tax Rate	<u>(82,000)</u>
------------------------------	-----------------

<u>Net Increase in Unreserved -</u>	
<u>Undesignated Fund Balance</u>	<u>\$ 142,214</u>

SCHEDULE 4  
Town of Epping  
Summary of Warrant - Levy of 1986  
For the Year Ended December 31, 1986

DR

Taxes Committed to Collector

Property Taxes	\$3,403,146.00	
Resident Taxes	27,380.00	
National Bank Stock Taxes		
Yield Taxes	1,761.23	

\$3,432,287.23

Added Taxes

Property Taxes	28,391.86	
Resident Taxes	2,890.00	
Yield Taxes		

31,281.86

Overpayments During the Year

Property Taxes	1,249.00	
Resident Taxes		
Yield Taxes		

1,249.00

Interest Collected on Delinquent Property Taxes

2,384.82

Penalties Collected on Resident Taxes

97.00

TOTAL DEBITS

\$3,467,299.91

CR

Remittances to Treasurer

Property Taxes	\$2,610,347.56	
Resident Taxes	20,500.00	
National Bank Stock Taxes		
Yield Taxes	1,590.83	
Interest Collected	2,384.82	
Penalties on Resident Taxes	97.00	

\$2,634,920.21

Discounts Allowed

Abatements Made During Year

Property Taxes	31,817.11	
Resident Taxes		
Yield Taxes		

31,817.11

Uncollected Taxes

Property Taxes	790,622.19	
Resident Taxes	9,770.00	
Yield Taxes	170.40	

800,562.59

TOTAL CREDITS

\$3,467,299.91



SCHEDULE 5  
Town of Epping  
Summary of Warrant - Levies of Prior Years  
For the Year Ended December 31, 1986

	<u>LEVIES OF</u>	
	<u>1985</u>	<u>1984</u>
<u>DR</u>		
<u>Uncollected Taxes - January 1, 1986</u>		
Property Taxes	\$481,471.93	\$ 13,858.02
Resident Taxes	4,880.00	1,150.00
Yield Taxes	444.45	152.44
<u>Overpayments</u>		
Property Taxes		
Resident Taxes	810.00	1,480.00
Yield Taxes		
<u>Interest Collected</u>	6,028.90	563.50
<u>Penalties Collected</u>	209.00	
	<u>\$493,844.28</u>	<u>\$ 17,203.96</u>
<u>CR</u>		
<u>Remittances to Treasurer</u>		
Property Taxes	\$473,418.71	\$ 825.16
Resident Taxes	480.00	
Yield Taxes		
Interest Collected	6,028.90	563.50
Penalties Collected	209.00	
<u>Abateements</u>		
Property Taxes	6,541.64	3,726.84
Resident Taxes		390.00
Yield Taxes		
<u>Uncollected Taxes - December 31, 1986</u>		
Property Taxes	1,511.58	9,306.02
Resident Taxes	5,210.00	2,240.00
Yield Taxes	444.45	152.44
	<u>\$493,844.28</u>	<u>\$ 17,203.96</u>

<u>1983</u>	<u>1982</u>	<u>1981</u>	<u>1980</u>	<u>1979</u>
\$ 6,194.50 3,420.00	\$ 730.10	\$ 511.56	\$ 2,073.38	\$ 315.36

1,279.48

<u>\$10,893.98</u>	<u>\$ 730.10</u>	<u>\$ 511.56</u>	<u>\$ 2,073.38</u>	<u>\$ 315.36</u>
--------------------	------------------	------------------	--------------------	------------------

\$ 1,768.88	\$	\$	\$	\$
-------------	----	----	----	----

1,279.48

564.00 3,420.00		511.56	2,073.38	315.36
--------------------	--	--------	----------	--------

3,861.62      730.10

<u>\$10,893.98</u>	<u>\$ 730.10</u>	<u>\$ 511.56</u>	<u>\$ 2,073.38</u>	<u>\$ 315.36</u>
--------------------	------------------	------------------	--------------------	------------------

SCHEDULE 6  
Town of Epping  
Summary of Tax Sale Accounts  
For the Year Ended December 31, 1986

---

	<u>1985</u>	<u>1984</u>	<u>1983</u>
<u>DR</u>			
Unredeemed Taxes January 1, 1986	\$	\$123,397.42	\$ 50,720.64
Tax Sale April 22, 1986	37,716.81		
Interest and Costs After Sale	<u>15,177.74</u>	<u>17,303.10</u>	<u>17,887.71</u>
	<u>\$ 52,894.55</u>	<u>\$140,700.52</u>	<u>\$ 68,608.35</u>
<u>CR</u>			
Remittances to Treasurer Redemptions	\$ 19,264.97	\$ 83,261.73	\$ 38,537.55
Interest and Costs	15,177.74	17,303.10	17,887.71
Abatements	1,257.82	1,670.49	1,125.88
Deeded to Town			
Unredeemed Taxes December 31, 1986	<u>17,194.02</u>	<u>38,465.20</u>	<u>11,057.21</u>
	<u>\$ 52,894.55</u>	<u>\$140,700.52</u>	<u>\$ 68,608.35</u>

<u>1982</u>	<u>1981</u>	<u>1980</u>	<u>1979</u>
\$ 4,119.18	\$ 2,265.52	\$ 6,700.47	\$ 351.25
<u>552.48</u>	<u>199.40</u>		
<u>\$ 4,671.66</u>	<u>\$ 2,464.92</u>	<u>\$ 6,700.47</u>	<u>\$ 351.25</u>
\$ 598.85	\$ 439.00	\$	\$
552.48	199.04		
2,332.71	643.91	1,573.36	151.38
<u>1,187.62</u>	<u>1,182.97</u>	<u>5,127.11</u>	<u>199.87</u>
<u>\$ 4,671.66</u>	<u>\$ 2,464.92</u>	<u>\$ 6,700.47</u>	<u>\$ 351.25</u>

SCHEDULE 7  
Town of Epping  
General Fund  
Schedule of Delinquent Taxes Receivable  
For the Year Ended December 31, 1986

---

Property Taxes Receivable

1986 Levy	\$790,622.19
1985 Levy	1,511.58
1984 Levy	9,306.02
1983 Levy	3,861.62
1982 Levy	730.10
1981 Levy	
1980 Levy	
1979 Levy	

Total Property Taxes Receivable	<u>806,031.51</u>
---------------------------------	-------------------

Unredeemed Property Taxes

1985 Levy	17,194.02
1984 Levy	38,465.20
1983 Levy	11,057.21
1982 Levy	1,187.62
1981 Levy	1,182.97
1980 Levy	5,127.11
1979 Levy	199.87

Total Unredeemed Property Taxes	<u>74,414.00</u>
---------------------------------	------------------

Resident Taxes Receivable

1986 Levy	9,770.00
1985 Levy	5,210.00
1984 Levy	2,240.00

Total Resident Taxes Receivable	<u>17,220.00</u>
---------------------------------	------------------

Yield Taxes Receivable

1986 Levy	170.40
1985 Levy	444.45
1984 Levy	152.44

Total Yield Taxes Receivable	<u>767.29</u>
------------------------------	---------------

Total Gross Taxes

898,432.80

Less: Estimated Uncollectible

Property Taxes

(10,000.00)

Double Assessments and Abatements  
to be Made

TOTAL NET TAXES

\$888,432.80

STATEMENT 1  
Town of Epping  
All Special Revenue Funds  
Combined Balance Sheet  
December 31, 1986

---

	Federal Revenue <u>Sharing</u>	Harvey-Mitchell Memorial <u>Library</u>	Conservation <u>Commission</u>	Total December 31, <u>1986</u>
<u>ASSETS</u>				
Cash	\$	\$ 3,653	\$ 3,958	\$ 7,611
Due From Other Governments	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL ASSETS	<u>\$</u>	<u>\$ 3,653</u>	<u>\$ 3,958</u>	<u>\$ 7,611</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
None				
<u>Fund Balances</u>				
<u>Unreserved</u>				
Undesignated	\$ <u>          </u>	\$ <u>3,653</u>	\$ <u>3,958</u>	\$ <u>7,611</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$</u>	<u>\$ 3,653</u>	<u>\$ 3,958</u>	<u>\$ 7,611</u>



STATEMENT 2  
Town of Epping  
All Special Revenue Funds  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended December 31, 1986

	Federal Revenue Sharing	Harvey-Mitchell Memorial Library	Conservation Commission	Total December 31 1986
<u>REVENUES</u>				
Intergovernmental	\$14,217	\$	\$	\$14,217
Interest	1,217		183	1,400
Local Sources		1,274	17	1,291
<u>TOTAL REVENUES</u>	<u>15,434</u>	<u>1,274</u>	<u>200</u>	<u>16,908</u>
<u>OTHER FINANCING SOURCES</u>				
Interfund Transfers				
General Fund		21,566	800	22,366
Trust and Agency Fund		1,668		1,668
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>15,434</u>	<u>24,508</u>	<u>1,000</u>	<u>40,942</u>
<u>EXPENDITURES</u>				
Operational Expenses		21,346	791	22,137
<u>OTHER FINANCING USES</u>				
Interfund Transfers				
General Fund	23,293			23,293
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>23,293</u>	<u>21,346</u>	<u>791</u>	<u>45,430</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>				
	(7,859)	3,162	209	(4,488)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>7,859</u>	<u>491</u>	<u>3,749</u>	<u>12,099</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$</u>	<u>\$ 3,653</u>	<u>\$ 3,958</u>	<u>\$ 7,611</u>

SCHEDULE 8  
 Town of Epping  
 Special Revenue Funds - Federal Revenue Sharing Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Year Ended December 31, 1986

---

<u>Revenues</u>		
Intergovernmental	\$ 14,217	
Interest	<u>1,217</u>	
<u>Total Revenues</u>		\$ 15,434
 <u>Expenditures</u>		
<u>Other Financing (Uses)</u>		
Operating Transfers (Out)		
General Fund		
Lamprey Regional Cooperative	<u>23,293</u>	
<u>Total Expenditures and Other Financing (Uses)</u>		<u>23,293</u>
<u>Deficiency of Revenues over Expenditures</u>		
<u>and Other Financing (Uses)</u>		(7,859)
<u>Fund Balance - Beginning of Year</u>		<u>7,859</u>
<u>Fund Balance - End of Year</u>		<u>\$</u>

SCHEDULE 9  
 Town of Epping  
 Special Revenue Funds - Harvey-Mitchell Memorial Library  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Year Ended December 31, 1986

---

<u>Revenues</u>	
From Operations	\$ 1,051
Gifts	<u>223</u>
<u>Total Revenues</u>	\$ 1,274
 <u>Other Financing Sources</u>	
Interfund Transfers	
General Fund	21,566
Trust and Agency Fund	<u>1,668</u>
<u>Total Other Financing Sources</u>	<u>23,234</u>
<u>Total Revenues and Other Sources</u>	<u>24,508</u>
 <u>Expenditures</u>	
Operational Expenses	<u>21,346</u>
<u>Excess of Revenues and Other Sources</u> <u>Over Expenditures</u>	3,162
<u>Fund Balance - Beginning of Year</u>	<u>491</u>
<u>Fund Balance - End of Year</u>	<u>\$ 3,653</u>

SCHEDULE 10  
Town of Epping  
Special Revenue Funds - Conservation Commission  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended December 31, 1986

---

<u>Revenues</u>		
Interest	\$ 183	
Miscellaneous	<u>17</u>	
<u>Total Revenues</u>		\$ 200
<u>Other Financing Sources</u>		
Interfund Transfers		
General Fund	<u>800</u>	
<u>Total Other Financing Sources</u>		<u>800</u>
<u>Total Revenues and Other Sources</u>		<u>1,000</u>
<u>Expenditures</u>		
Operational Expenses		<u>791</u>
<u>Excess of Revenues and Other Sources</u>		
<u>Over Expenditures</u>		209
<u>Fund Balance - Beginning of Year</u>		<u>3,749</u>
<u>Fund Balance - End of Year</u>		<u><u>\$3,958</u></u>

STATEMENT 3  
Town of Epping  
Capital Projects Fund  
Combined Balance Sheet  
For the Year Ended December 31, 1986

---

	Waste Water Treatment <u>Facility</u>
<u>ASSETS</u>	
Cash and Equivalents	\$ 95,483
Restricted Assets - Deposits	<u>41,163</u>
TOTAL ASSETS	<u>\$136,646</u>
<u>LIABILITIES AND FUND BALANCES</u>	
<u>Liabilities</u>	
Payable to Restricted Assets - Deposits	\$ 38,451
Bond Anticipation Note	100,000
Accrued Interest - Restricted Assets	<u>2,712</u>
Total Liabilities	141,163
<u>Fund Balance</u>	
<u>Unreserved</u>	
Designated for Subsequent Years Expenditures	<u>(4,517)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$136,646</u>

OSP86-179FSFF Epping Water Feasibility Study	Epping Community Development Program CDBG Grant No. B 83-OCD-33-0001	Epping Community Development Program Phase II Downtown Revitalization CDBG Grant B-84-DC-33-0001 NHOSP # 84179CDHS	Total
\$ 250	\$	\$	\$ 95,733
			41,163
<u>\$ 250</u>	<u>\$</u>	<u>\$</u>	<u>\$136,896</u>
\$	\$	\$	\$ 38,451
			100,000
			2,712
			141,163
<u>250</u>			(4,267)
<u>\$ 250</u>	<u>\$</u>	<u>\$</u>	<u>\$136,896</u>



STATEMENT 4  
Town of Epping  
Capital Projects Fund  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1986

---

	Waste Water Treatment <u>Facility</u>
<u>REVENUES</u>	
Intergovernmental	\$371,110
Miscellaneous	<u>21,630</u>
<u>TOTAL REVENUES</u>	392,740
<u>OTHER FINANCING SOURCES</u>	
<u>Interfund Transfers</u>	
None	
<u>Bond Anticipation Note</u>	<u>497,000</u>
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>889,740</u>
<u>EXPENDITURES</u>	
Capital Outlay	585,444
<u>OTHER FINANCING USES</u>	
<u>Interfund Transfers</u>	
Proprietary Fund	5,000
<u>Bond Anticipation Note</u>	<u>397,000</u>
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>987,444</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER</u> <u>(UNDER) EXPENDITURES AND OTHER USES</u>	(97,704)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>193,187</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 95,483</u>

Epping Water Feasibility Study	Epping Community Development Program CDBG Grant No. B- 83-OCD-33-0001	Epping Community Development Program Phase II Downtown Revitalization CDBG Grant B-84-DC-33-0001 NHOSP # 84179CDHS	Total
\$ 250	\$	\$ 70,182	\$ 441,542
		498	22,128
250		70,680	463,670
			497,000
250		70,680	960,670
	16,576	113,435	715,455
			5,000
			397,000
	16,576	113,435	1,117,455
250	(16,576)	(42,755)	(156,785)
	16,576	42,755	252,518
<u>\$ 250</u>	<u>\$</u>	<u>\$</u>	<u>\$ 95,733</u>

SCHEDULE 11  
 Town of Epping  
 Capital Projects Fund - Waste Water Treatment Facility  
 Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 For the Year Ended December 31, 1986

---

<u>REVENUES</u>		
Intergovernmental		\$371,110
Interest		21,630
<u>OTHER FINANCING SOURCES</u>		
Interfund Transfers		
None		
Bond Anticipation Note		<u>497,000</u>
<u>TOTAL REVENUES AND OTHER FINANCING SOURCES</u>		<u>889,740</u>
<u>EXPENDITURES - CAPITAL OUTLAY</u>		
Construction	\$552,279	
Retainage	<u>33,165</u>	
<u>TOTAL EXPENDITURES - CAPITAL OUTLAY</u>		<u>585,444</u>
<u>OTHER FINANCING USES</u>		
Interfund Transfers		
Proprietary Fund		5,000
Bond Anticipation Note		<u>397,000</u>
<u>TOTAL EXPENDITURES AND OTHER FINANCING USES</u>		<u>987,444</u>
<u>DECREASE OF REVENUES AND OTHER SOURCES OVER</u>		
<u>(UNDER) EXPENDITURES AND OTHER USES</u>		<u>(97,704)</u>
<u>FUND BALANCE - BEGINNING OF YEAR</u>		<u>193,187</u>
<u>FUND BALANCE - END OF YEAR</u>		<u>\$ 95,483</u>

SCHEDULE 12  
Town of Epping  
Capital Projects Fund - Epping Water Feasibility Study  
For the Year Ended December 31, 1986

---

<u>REVENUES</u>	
Intergovernmental Revenues	\$ 250
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	250
<u>FUND BALANCE - BEGINNING OF YEAR</u>	--
<u>FUND BALANCE- END OF YEAR</u>	<u>\$ 250</u>

SCHEDULE 13  
Town of Epping  
Capital Projects Fund- Epping Community Development Program  
CDBG Grant # B-83-DC-33-0001  
Statement of Revenues, Expenditures  
and Changes in Fund Balance  
For the Year Ended December 31, 1986

---

REVENUES

None

\$

EXPENDITURES

Housing Rehabilitation

16,576

TOTAL EXPENDITURES

16,576

DECREASE OF REVENUES OVER EXPENDITURES

(16,576)

FUND BALANCE - BEGINNING OF YEAR

16,576

FUND BALANCE - END OF YEAR

\$

SCHEDULE 14  
Town of Epping  
Capital Projects Fund  
Epping Community Development Grant Phase II - B-84DC 33-0001  
Downtown Revitalization Program  
N.H. OSP # 84179 CDHS  
Statement of Revenues, Expenditures  
and Changes in Fund Balance  
For the Year Ended December 31, 1986

---

<u>REVENUES</u>		
Intergovernmental	\$ 72,674	
Interest	<u>498</u>	
<u>TOTAL REVENUES</u>		\$ 73,172
<u>EXPENDITURES</u>		
Contingency	\$ 3,650	
General Administration	15,155	
Housing Rehabilitation	94,630	
Refund to State/Federal Government	<u>2,492</u>	
<u>TOTAL EXPENDITURES</u>		<u>115,927</u>
<u>DECREASE OF REVENUES OVER EXPENDITURES</u>		(42,755)
<u>FUND BALANCE - BEGINNING OF YEAR</u>		<u>42,755</u>
<u>FUND BALANCE - END OF YEAR</u>		<u>\$</u>



STATEMENT 5  
Town of Epping  
All Trust and Agency Funds  
Combined Balance Sheet  
December 31, 1986

---

	<u>Trust Funds</u>		<u>Total</u>
	<u>Expendable</u>	<u>Nonexpendable</u>	<u>December 31,</u>
			<u>1986</u>
<u>ASSETS</u>			
Cash	\$19,738	\$29,984	\$49,722
Investments at Cost		<u>9,998</u>	<u>9,998</u>
TOTAL ASSETS	<u>\$19,738</u>	<u>\$39,982</u>	<u>\$59,720</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Other Funds	\$	\$	\$
 <u>Fund Balances</u>			
Reserved for Endowments		39,982	39,982
 <u>Unreserved</u>			
Undesignated	<u>19,738</u>		<u>19,738</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$19,738</u>	<u>\$39,982</u>	<u>\$59,720</u>

STATEMENT 6  
Town of Epping  
All Trust and Agency Funds  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1986

---

	<u>Expendable</u>	<u>Nonexpendable</u>	<u>Total December 31, 1986</u>
<u>REVENUES</u>			
New Funds Received	\$	\$	\$
Interest Earned	<u>6,145</u>	<u>          </u>	<u>6,145</u>
<u>TOTAL REVENUES</u>	<u>6,145</u>	<u>          </u>	<u>6,145</u>
<u>EXPENDITURES</u>			
Cemetery Perpetual Care	751		751
School Library	298		298
Town Poor	1,009		1,009
<u>OTHER FINANCING USES</u>			
<u>Interfund Transfers</u>			
Special Revenue Fund			
Memorial Library	<u>1,668</u>	<u>          </u>	<u>1,668</u>
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>3,726</u>	<u>          </u>	<u>3,726</u>
<u>EXCESS OF REVENUES OVER (UNDER)</u> <u>    EXPENDITURES AND OTHER USES</u>	2,419		2,419
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>17,319</u>	<u>39,982</u>	<u>57,301</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 19,738</u>	<u>\$ 39,982</u>	<u>\$ 59,720</u>

SCHEDULE 15  
Town of Epping  
Report of Common Trust Fund Investments  
For the Year Ended December 31, 1986

---

	- - - - - Balance 01/01/86	- - - - - PRINCIPAL - - - - - New Funds Created	- - - - - Expended During Year
<u>Funds</u>			
Assistance of Worthy Poor	\$ 8,479.97	\$	\$
Support of Churches	100.00		
Support of School and Public Library	5,000.00		
Support of Public Library	11,510.61		
Care of Cemeteries	10,391.87		
Central Cemetery Fund	3,500.00		
Miriam Jackson Park	1,000.00		
	<hr/>	<hr/>	<hr/>
TOTALS	<u>\$39,982.45</u>	<u>\$</u>	<u>\$</u>

----- INCOME -----				
<u>Balance</u> <u>12/31/86</u>	<u>Balance</u> <u>01/01/86</u>	<u>Income</u> <u>During Year</u>	<u>Expended</u> <u>During Year</u>	<u>Balance</u> <u>12/31/86</u>
\$ 8,479.97	\$	\$ 1,009.55	\$ 1,009.55	\$
100.00	27.65			27.65
5,000.00		595.25	595.25	
11,510.61		1,370.34	1,370.34	
10,391.87	15,325.88	2,634.63	442.71	17,517.80
3,500.00	1,633.08	416.68	308.29	1,741.47
1,000.00	332.02	119.05		451.07
<u>\$39,982.45</u>	<u>\$17,318.63</u>	<u>\$ 6,145.50</u>	<u>\$ 3,726.14</u>	<u>\$19,737.99</u>

SCHEDULE 16  
Town of Epping  
Statement of Town Clerk's Account  
For the Year Ended December 31, 1986

---

- Dr. -

<u>Motor Vehicle Permits Issued</u> (5,267)	\$265,150
---	-----------

<u>Dog Licenses Issued</u> (189)		
----------------------------------	--	--

Town Share	\$ 819	
------------	--------	--

State Share	<u>95</u>	
-------------	-----------	--

		914
--	--	-----

<u>All Other Fees</u>		
-----------------------	--	--

		<u>497</u>
--	--	------------

<u>Total Licenses and Fees Issued</u>		
---------------------------------------	--	--

		<u>\$266,561</u>
--	--	------------------

- Cr. -

<u>Remittances to Treasurer</u>		
---------------------------------	--	--

		\$264,955
--	--	-----------

<u>Cash Due to General Fund - December 31, 1986</u>		
---	--	--

		<u>1,606</u>
--	--	--------------

<u>Total Remittances</u>		
--------------------------	--	--

		<u>\$266,561</u>
--	--	------------------

SCHEDULE 17  
Town of Epping  
Long-Term Debt Group Accounts  
Statement of Annual Maturities of Principal and Interest  
For the Year Ended December 31, 1986

---

Sewer Bonds  
3.87%

Sewer Note  
5%

Original Amount	\$425,000.00	\$120,000.00
Date of Issue	August 1, 1967	March 12, 1974
Principal Payment Date	August 1	March 1
Interest Payment Date	February and August 1	March 1
Payable at	First National Bank of Boston	F.H.A.

---

<u>Maturities - Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
December 31, 1987	\$ 20,000.00	\$ 775.00	\$ 6,000.00	\$ 2,400.00
December 31, 1988			6,000.00	2,100.00
December 31, 1989			6,000.00	1,800.00
December 31, 1990			6,000.00	1,500.00
December 31, 1991			6,000.00	1,200.00
December 31, 1992			6,000.00	900.00
December 31, 1993			6,000.00	600.00
December 31, 1994			6,000.00	300.00
December 31, 1995				
	<u>\$ 20,000.00</u>	<u>\$ 775.00</u>	<u>\$ 48,000.00</u>	<u>\$ 10,800.00</u>



Sewer Bond  
7.18%

\$207,512.00  
November 15, 1985  
November 15  
May and November 15  
New Hampshire Municipal  
Bond Bank

TOTAL

Waste Water Treatment Facility

<u>Principal</u>	<u>Interest</u>
\$ 20,000.00	\$ 12,530.00
20,000.00	11,380.00
20,000.00	10,140.00
20,000.00	8,840.00
20,000.00	7,480.00
20,000.00	6,060.00
20,000.00	4,600.00
20,000.00	3,100.00
20,000.00	1,560.00
<u>\$180,000.00</u>	<u>\$ 65,690.00</u>

<u>Principal</u>	<u>Interest</u>
\$ 46,000.00	\$ 15,705.00
26,000.00	13,480.00
26,000.00	11,940.00
26,000.00	10,340.00
26,000.00	8,680.00
26,000.00	6,960.00
26,000.00	5,200.00
26,000.00	3,400.00
20,000.00	1,560.00
<u>\$248,000.00</u>	<u>\$ 77,265.00</u>

SCHEDULE 18  
Town of Epping  
Schedule of Federal Assistance  
For the Year Ended December 31, 1986

---

<u>FEDERAL GRANTING AGENCY</u>	<u>Federal Catalog Number</u>	<u>Contract or Grant Number</u>	<u>Balance Jan. 1, 1986</u>
<u>DEPARTMENT OF THE TREASURY</u>			
State and Local Government Fiscal Assistance - General Revenue Sharing	21.300	30-3-008-010	\$ 7,859
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
Waste Water Treatment Facility	66.418	EPA C-330247	\$193,187
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Epping Community Development CDBG Grant	14.219	B-83-DC-33-0001	\$ 16,576
Epping Community Development CDBG Grant	14.219	NHOSP # 84179CDHS B-84-DC-33-0001	\$ 42,755
Epping Water Feasibility Study	14.219	OSP 86-179-FSPF	\$

<u>Revenues</u>				<u>Balance</u>
<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Expenditures</u>	<u>Dec 31, 1986</u>
\$ 14,217	\$	\$ 1,217	\$ 23,293	\$
\$371,110	\$ 21,630	\$497,000	\$987,444	\$ 95,483
\$	\$	\$	\$ 16,576	\$
\$ 66,058	\$	\$ 4,622	\$113,435	\$
\$	\$ 250	\$	\$	\$ 250

AUDITOR'S REPORT ON THE STUDY AND  
EVALUATION OF INTERNAL CONTROL SYSTEMS  
AND COMPLIANCE

We have examined the combined, combining, and individual fund type and account group financial statements of the Town of Epping, New Hampshire, as of and for the year ended December 31, 1986, and have issued our report thereon, dated February 6, 1987. We have also examined the Town's Schedule of Federal Assistance for the year ended December 31, 1986, which is included elsewhere herein. As part of our examination, we made a study and evaluation of the system of internal accounting control of the Town to the extent we considered necessary to evaluate the system as required by generally accepted government auditing standards, and for the purposes of this report, the standards for financial and compliance audits contained in the United States General Accounting Office's Standards for Audit of Governmental Organizations, Programs, Activities and Functions (1981 revision), and the Single Audit Act of 1984 (Public Law 98-502).

For the purpose of this report, we have classified the significant internal accounting controls into the following categories:

1. Cycles of the Town of Epping's activity
  - Treasury or Financing
  - Revenue Receipts
  - Purchase Disbursements
  - External Financial Reporting
2. Financial Statement Captions
  - Receivables
  - Payables and Accrued Liabilities
  - Fund Balances
  - Inventory
  - Equipment
3. Accounting Applications
  - Receivables
  - Billing
  - Cash Receipts
  - Purchasing and Receiving
  - Accounts Payable
  - Cash Disbursements
  - Payroll
  - General Ledger

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town of Epping's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or any of the categories of controls identified above.

**TOWN OF EPPING**

**WARRANT AND BUDGET**

---

THE STATE OF NEW HAMPSHIRE

---

TOWN WARRANT

THE POLLS WILL BE OPEN FROM 9:00 A.M. to 8:00 P.M.

To the inhabitants of the Town of Epping in the County of Rockingham in said State, qualified to vote in TOWN AFFAIRS:

YOU ARE HEREBY NOTIFIED TO MEET AT EPPING TOWN HALL IN SAID EPPING ON TUESDAY, THE TENTH OF MARCH, NEXT AT NINE OF THE CLOCK IN THE FORENOON TO ACT UPON THE FOLLOWING SUBJECTS:

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To act on the reports of the Selectmen and such other town officers, boards, committees and all commissions who are required by law to make such reports.

ARTICLE 3. To raise such sums of money which may be necessary to defray town charges for the ensuing year and make appropriation of the same.

ARTICLE 4. To see if the Town will authorize the Selectmen to borrow in anticipation of taxes.

ARTICLE 5. To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate acquired, by tax title or otherwise, by public auction, and providing that if such property is to be sold at public auction then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice thereof being posted at three (3) public places (Town Hall, Library, Post Office) and area newspapers.

ARTICLE 6. To see if the Town will authorize the Selectmen to apply for, receive and expend federal grants which may become available during the course of the year and also to accept and expend money from any other governmental unit or private source to be used for purposes which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95.



ARTICLE 7. To see if the Town will authorize the Water & Sewer Commissioners to apply for, receive and expend federal and state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental or private sources to be used for purposes for which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditure of other Town funds, (2) that a public hearing shall be held by the Water & Sewer Commission prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of Town monies, all as provided by RSA 31:95-b. (By Selectmen)

ARTICLE 8. To see if the Town will approve a proposal by the Water and Sewer Commissioners to extend the water and sewer mains to serve the Industrial Zone at Route 125 and Route 101, the land on Route 125 opposite the Legion Hall, and land bounded in part by Birch and Mast Roads, and to increase the capacities of both the water supply and the waste water treatment plant. All such work to be paid for by private parties at no cost to the Town and upon completion to become an integral part of the existing Town-owned systems. (By Selectmen)

ARTICLE 9. To see if the Town will vote to eliminate the annual residence tax. (By Selectmen)

ARTICLE 10. To see if the Town will vote to authorize the Selectmen to accept a gift of land from S.A.U. 14 to be used as a town recreational facility; said land to be of approximately one acre, and located at the east end of the parcel upon which the Epping Central School is situated. (By Selectmen)

ARTICLE 11. To see if the Town will authorize the Selectmen to dispose of two (2) temporary classrooms behind the Epping Central School, and located on the parcel of land described in Article 10, above, either by sale or any other manner of disposal which may be deemed appropriate.

ARTICLE 12. To see if the Town will authorize the Selectmen to accept and expend \$30,000.00 in federal Land and Water Conservation Fund money to be put toward a \$60,000.00 project to improve the land described in Article 10, above; and to appropriate and expend \$30,000.00 as the Town's matching contribution toward this project - said money to be garnered through an appropriation of \$20,000.00, the acceptance of cash contributions and gifts of volunteer labor. (By Selectmen, Not recommended by Budget Committee)

ARTICLE 13. To see if the Town will vote to instruct the Town's representatives to the General Court to take all necessary measures to insure that no low level radioactive waste from the Seabrook nuclear plant shall be stored or disposed of within this Town of Epping unless and until the proposed site of proposed storage or disposal has been approved by the voters of the Town at the annual Town Meeting by written ballot. (By Petition)

ARTICLE 14. To see if the Town will vote to establish a po to encourage further recycling of waste materials in the Town of Ep in view of the rapidly escalating costs at the Lamprey Regional S Waste Cooperative (LRSWC) and the lack of appropriate landfill s for the disposal of LRSWC's ash; this policy shall maximize the of the recycling facilities at the Town's waste transfer station Old Hedding Road to reduce net tonage of waste generated in Epping to help conserve our natural resources; such improvements to the Town present recycling program shall be coordinated by the Conserva Commission. The recycling program cannot be curtailed without the of the Town. If in the future the Town's recycling operations at Old Hedding Road site are no longer utilized, the site and facili shall become part of the Fred Coffin Memorial Forest located adja to the site, and these facilities shall be used for recreational purp for the enjoyment of all town residents; said recreational site sl be jointly administered by the Recreation Commission and the Conserva Commission. (By Petition)

ARTICLE 15. To see if the Town will vote to rescind the provis of the Municipal Budget Law as contained in RSA 32. (By Selectmen)

ARTICLE 16. To see if the Town will vote to raise and appropr the sum of \$8,000.00 for the repair and improvement of the twin bri on Mill St. (By Selectmen, Recommended by Budget Committee)

ARTICLE 17. To see if the Town will vote to raise and appropr the sum of \$10,000.00 for the repair of the Folsom Lane bridge. Selectmen, Not recommended by Budget Committee)

ARTICLE 18. To see if the Town will vote to raise and appropr the sum of \$30,000.00 for the installation of a handicapped access and handicapped bathroom facilities at the Town Hall. (By Select Not recommended by the Budget Committee)

ARTICLE 19. To see if the Town will vote to raise and appropr the sum of \$38,000.00 for the purchase and installation of a sec compactor at the Resource Recovery Center. These funds shall also used for the site preparation and relocation of the existing compact (By Selectmen, Recommended by the Budget Committee)

ARTICLE 20. To see if the Town will vote to raise and appropr the sum of \$74,000.00 for the purpose of conducting a revaluation all the properties located in the Town of Epping. (By Select Recommended by the Budget Committee)

ARTICLE 21. To see if the Town will vote to amend Article 8 the March 1986 Town Meeting by adding this sentence : "The funds rai for this article shall be applied to Article 20 of the 1987 annual Warrant." (By Selectmen, Recommended by Budget Committee)

AMENDED ARTICLE TO READ:

"To see if the Town of Epping will vote to raise and appropriate the sum of sixty-three thousand dollars (\$63,000) for the purpose of conducting a re-evaluation of all properties located within the Town of Epping. Said survey to be let and completed no later than April, 1987. The funds raised for this article shall be applied to Article 20 of the 1987 annual Town Warrant."

ARTICLE 22. To see if the Town will vote to raise and appropriate a sum of money not to exceed \$8,000.00 for the purpose of conducting an engineering assessment study to determine the condition of the Town roads so that maintenance may be scheduled. (By Petition, Recommended by Budget Committee)

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$20,000.00 for the construction of a sewer line from the Main Street sewer line to the new Epping Elementary School sewer line on Prospect St. (By Selectmen, Budget Committee recommendation : \$16,000.00)

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$100,000.00 for the reconstruction of approximately two (2) miles of Nottingham Square Rd. (By Selectmen, Not recommended by Budget Committee)

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of \$100,000.00 for the oil and stone resurfacing of the following roads:

- 2.5 miles Prescott Rd.
- 2.0 miles Old Hedding Rd.
- 1.0 miles Jenness Rd.
- 1.0 miles Nottingham Rd.
- 1.0 miles Camp Lee Rd.

Any funds remaining after the completion of these roads is to be spent on other town roads as needed. (By Selectmen, Not recommended by Budget Committee)

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of \$12,000.00 for the construction of a sidewalk on Prospect St. to provide safe access for the elementary school children. (By Selectmen, Not recommended by Budget Committee)

ARTICLE 27 To see if the Town will vote to raise and appropriate the sum of \$5,775.00 for the purpose of helping to defray the cost of services provided to the Town of Epping and its residents by the Exeter Area Visiting Nurse Association, Inc. (By Petition, Budget Committee recommendation : \$5,000.00)

ARTICLE 28 To see if the Town of Epping will vote to raise and appropriate the sum of \$750.00 for the purpose of helping to defray the cost of services provided to the Town of Epping and its residents by Seacoast Hospice. (By Petition, Not recommended by Budget Committee)

ARTICLE 29 To see if the Town will raise and appropriate the sum of \$2,000.00 (Two Thousand Dollars) for Seacoast Mental Health Center, a private, non-profit organization. (By Petition, Recommended by Budget Committee)

ARTICLE 30. To see if the Town of Epping will vote to raise and appropriate the sum of \$3,000.00 for the purpose of defraying the cost of services provided to the Town of Epping and its residents by Seacoast Big Brother/Big Sister of New Hampshire. (By Petition, Budget Committee recommendation : \$2,000.00)



ARTICLE 31. To see if the Town will vote to raise and appropriate the sum of \$4,000.00 to assist Rockingham Child and Family Services, a private non-profit organization. (By Petition, Budget Committee recommendation : \$773)

ARTICLE 32. To see if the Town will vote to raise and appropriate the sum of \$500.00 for A Safe Place/Seacoast Task Force on Family Violence, a private, non-profit organization which provides emergency shelter and support services for battered women and their children and serves the residents of the Town of Epping. (By Petition, Recommended by Budget Committee)

ARTICLE 33. To see if the Town will vote to raise and appropriate the sum of \$600.00 for the continuation of the mediation program. (By Petition, Recommended by Budget Committee)

ARTICLE 34. To see if the Town of Epping will vote to raise and appropriate the sum of \$5,307.00 for the purpose of helping to defray the cost of services provided to the Town of Epping and its residents by RCCAP, Inc. (By Petition, Recommended by Budget Committee)

ARTICLE 35. To see if the Town of Epping will vote to raise and appropriate the sum of \$2,500.00 from the 1987 General Fund to support the services and programs of Lamprey Health Care (formerly Newmarket Regional Health Center). These services include the Medical Program and the Senior Citizen Transportation Program. (By Petition, Budget Committee recommendation : \$2,150)

ARTICLE 36. To see if the Town of Epping will vote to raise and appropriate the sum of \$1,000.00 for the purpose of helping to defray the cost of services provided to the Town of Epping and its residents by Area Homemakers. (By Petition, Not recommended by Budget Committee)

ARTICLE 37. To see if the Town of Epping will vote to raise and appropriate the sum of \$1,155.00 for the purpose of helping to defray the cost of services provided to the Town of Epping and its residents by Women's Resource Center. (By Petition, Budget Committee recommendation : \$500.00)

ARTICLE 38. To see if the Town will vote to accept donations for the updating of the Master Plan, for the preparation and amendment from time-to-time of a recommended program of municipal Capital Improvement Projects, and for the preparation of an official town map, all of which the Planning Board is hereby authorized to undertake. (By Petition)

Articles 39,40,41 and 42 are placed on the warrant by the Planning Bd.  
Articles 39,40,41 and 42 are to be voted by secret ballot.

ARTICLE 39. Are you in favor of the adoption of an amendment to the Town of Epping Zoning Ordinance adopted 10/12/68, as amended and readopted 10/9/79, as proposed by the Planning Board as follows:

Article 1-A To amend and enlarge the Industrial Zone to permit commercial as well as industrial uses and permitted accessory uses.

ARTICLE 40. Are you in favor of the adoption of an amendment to the Town of Epping Zoning Ordinance adopted 10/12/68, as amended and readopted 10/9/79, as proposed by the Planning Board as follows:

Article III-B To adopt a Residential Cluster Development Ordinance to allow a more efficient use of land and to preserve natural features and open spaces.

ARTICLE 41. Are you in favor of the adoption of an amendment to the Town of Epping Zoning Ordinance adopted 10/12/68, as amended and readopted 10/9/79, as proposed by the Planning Board as follows:

Article III-C To require Planning Board approval, following a public hearing, for the conversion of real property to condominium ownership, as authorized by the State of New Hampshire RSA 356-B.

ARTICLE 42. Are you in favor of the adoption, as an ordinance, of the BOCA Basic Building Code of 1986, as amended, established by the Building Officials and Code Administrators International, Inc., as authorized by the State of New Hampshire RSA 674:52 I, and as proposed by the Epping Planning Board.

ARTICLE 43. Are you in favor of the adoption of an amendment to the Epping Zoning Ordinance adopted 10/12/68, as amended and readopted 10/9/79, by Citizen Petition submitted to the Planning Board 12/29/86, by the Board of Selectmen, signed by 25 or more registered voters as follows: Amend Article III-A 3.a. to read: Maximum Density: Two (2) dwelling units per acre in the area served by the Town wastewater collection system: one (1) unit per acre elsewhere in the Town. Wetlands, being Very Poorly Drained Soils as shown in the current Rockingham County Soil Survey, shall not be included in calculating allowable density. (Not recommended by the Planning Board) (To be voted by secret ballot)

PURPOSES OF APPROPRIATION (RSA 31:4) GENERAL GOVERNMENT	Actual Appropriations 1986 (1986-87) (omit cents)	Actual Expenditures 1986 (1986-87) (omit cents)	Selectmen's Budget 1987 (1987-88) (omit cents)	Budget Committee	
				Recommended 1987 (1987-88) (omit cents)	No Recommendation (omit cents)
1 Town Officers Salary	\$ 7,350	7,016	\$ 7,350	\$ 7,350	\$
2 Town Officers Expenses	82,050	87,138	93,000	93,000	
3 Election and Registration Expenses	1,500	3,642	1,500	1,500	
4 Cemeteries					
5 General Government Buildings	16,460	15,175	15,550	15,550	
6 Reappraisal of Property	5,000	7,400	4,000	4,000	
7 Planning and Zoning	17,581	27,580	43,900	43,900	
8 Legal Expenses	27,000	23,113	25,000	25,000	
9 Advertising and Regional Association	0	2,495	1,900	1,900	
10 Contingency Fund					
11 1986 Art 24 : Town Clock	500	500	0		
12 1986 Art 8 : Revaluation	63,000	(63,000)	0		
13 1987 Art : Hdcp. access			30,000		30
14 1987 Art : Revaluation			74,000	74,000	
PUBLIC SAFETY					
15 Police Department	\$ 138,052	\$ 137,701	\$ 165,000	\$ 165,000	\$
16 Fire Department	45,832	57,092	67,300	66,300	1
17 Civil Defense	50	0	50	50	
18 Building Inspection	5,000	8,645	10,000	10,000	
* 19 1986 Art 9 : F.D. Equip. Rep.	31,500	14,167	0		
20 1986 Art 11 : Police Cruiser	16,400	16,400	0		
21 1986 Art 21 : Police Radar	1,500	1,500	0		
22 1987 Art : Prospect Sidewalk			12,000		12
HIGHWAYS, STREETS & BRIDGES					
23 Town Maintenance	\$ 332,000	380,000	172,000	\$ 172,000	\$
24 General Highway Department Expenses					
25 Street Lighting	14,000	13,800	14,000	14,000	
26 1986 Art 10 : Prescott Rd.	24,000	(24,000)	0		
27 1987 Art : Oil & Stone			100,000		100
28 1987 Art : Reconstruction			100,000		100
29 1987 Art : Mill St. bridges			8,000	8,000	
30 1987 Art : Folsom Ln. bridge			10,000		10
SANITATION					
31 Solid Waste Disposal	\$ 49,944	\$ 82,300	\$ 106,500	\$ 106,500	\$
32 Garbage Removal					
33 Res. Recovery & Stump Dump	62,978	36,793	42,800	42,800	
34 1987 Art : New Compactor			38,000	38,000	
35					
36					
HEALTH					
37 Health Department	\$ 500	\$ 500	\$ 500	\$ 500	\$
38 Hospitals and Ambulances	10,168	0	10,000	10,000	
39 Animal Control	2,500	4,732	5,000	2,500	2
40 Vital Statistics	100	43	100	100	
41 Exeter Visiting Nurses	5,005	5,005	5,775	5,000	
42 Seacoast Mental Health	2,000	2,000	2,000	2,000	
43 Child & Family Services	773	773	4,000	773	3
WELFARE					
44 General Assistance	\$ 4,000	\$ 10,550	\$ 11,000	\$ 11,000	\$
45 Old Age Assistance					
46 Aid to the Disabled					
47 Rockingham C.A.C.	5,704	5,704	5,307	5,307	
48 Women's Resource Center	500	500	1,155	500	

\* \$ (17,333) carried over into 1987 \$ (17,333)

PURPOSES OF APPROPRIATION (RSA 31:4) CULTURE AND RECREATION	Actual Appropriations 1986 (1986-87) (omit cents)	Actual Expenditures 1986 (1986-87) (omit cents)	Selectmen's Budget 1987 (1987-88) (omit cents)	Budget Committee	
				Recommended 1987 (1987-88) (omit cents)	Not Recommended (omit cents)
49 Library	\$ 21,566	\$ 21,614	\$ 19,000	\$ 19,000	
50 Parks and Recreation	12,448	11,592	13,000	13,000	
51 Patriotic Purposes	1,000	0	500	500	
52 Conservation Commission	500	800	800	800	
53 Mediation	600	600	600	600	
54 Lamprey Health Center	2,150	2,150	2,500	2,150	350
55 Seacoast BB/BS	3,000	3,000	3,000	2,000	1,000
56 A Safe Place / S.T.F. DEBT SERVICE	500	500	500	500	
57 Principal of Long-Term Bonds & Notes	\$ 53,512	\$ 53,512	\$ 46,000	46,000	
58 Interest Expense - Long-Term Bonds & Notes	17,915	17,915	15,705	15,705	
59 Interest Expense - Tax Anticipation Notes	36,000	36,000	36,000	36,000	
60 Fiscal Charges on Debt					
61					
62					
CAPITAL OUTLAY					
63 Total for 1986	\$ 14,000	\$ 13,176	\$ 0	\$	
64 Computer Software			5,000	5,000	
65 1987 Art : Roads Study			8,000	8,000	
66					
OPERATING TRANSFERS OUT					
67 Payments to Capital Reserve Funds:					
68 Area Homemakers			1,000		1,000
69 Seacoast Hospice			750		750
70					
71					
72					
73					
74					
75					
MISCELLANEOUS					
76 Municipal Water Department	\$ 37,108	\$ 34,019	\$ 50,048	\$ 40,000	\$ 10,048
77 Municipal Sewer Department	66,091	76,510	103,174	90,000	13,174
78 Municipal Electric Department					
79 FICA, Retirement & Pension Contributions					
80 Insurance	8,274	11,344	15,000	15,000	
81 Unemployment Compensation					
82 Motor Vehicle Fees	8,500	8,500	8,500	8,500	
83 1987 Art : Prospect St sewer line			20,000	16,000	4,000
84 1987 Art : Central School playground			60,000		60,000
85 TOTAL APPROPRIATIONS	1,256,111	1,348,009	1,595,764	1,245,285	350,479

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133) \_\_\_\_\_

Amount of Taxes to be Raised (Exclusive of School and County Taxes) \_\_\_\_\_

## BUDGET OF THE TOWN OF \_\_\_\_\_ EPPING \_\_\_\_\_, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS  
OF THE MUNICIPAL BUDGET LAW



SOURCES OF REVENUE		Estimated Revenues 1988 (1986-87) (omit cents)	Actual Revenues 1988 (1986-87) (omit cents)	Selectmen's Budget 1987 (1987-88) (omit cents)	Estimated Revenue 1987 (1987-88) (omit cents)
<b>TAXES</b>					
86	Resident Taxes	\$ 25,000	\$ 24,500	\$	
87	National Bank Stock Taxes				
88	Yield Taxes	3,000	1,900	3,000	
89	Interest and Penalties on Taxes	25,000	9,800	10,000	
90	Inventory Penalties				
91	Current Use Assessments		5,450	6,000	
92					
<b>INTERGOVERNMENTAL REVENUES - STATE</b>					
93	Shared Revenue - Block Grant	\$ 80,000	\$ 54,452	\$ 54,000	
94	Highway Block Grant	85,000	53,802	54,000	
95	Railroad Tax	1,200	1,082	1,000	
96	State Aid Water Pollution Projects	50,000	45,123	0	
97	Reimb. a/c State-Federal Forest Land				
98	Other Reimbursements				
99	Fuel Refund	500	500	500	
100					
101					
102					
<b>INTERGOVERNMENTAL REVENUES - FEDERAL</b>					
103	Highway Safety Grant	\$ 750	\$ 750	\$ 0	
104					
105					
106					
107					
<b>LICENSES AND PERMITS</b>					
108	Motor Vehicle Permit Fees	\$ 215,000	\$ 263,878	\$ 265,000	
109	Dog Licenses	1,000	867	1,000	
110	Business Licenses, Permits and Filing Fees	25,000	28,860	25,000	
111	Cable TV Franchise Fees		3,347	3,000	
112					
113					
<b>CHARGES FOR SERVICES</b>					
114	Income from Departments Police & Fire Depts.	\$ 61,000	28,000	30,000	
115	Rent of Town Property	10,000	10,540	10,540	
116	Fines, copies and miscellaneous			3,000	
117					
118					
119					
<b>MISCELLANEOUS REVENUES</b>					
120	Interest on Deposits	\$ 60,000	\$ 42,000	\$ 40,000	
121	Sale of Town Property				
122	Keefe settlement		46,537		
123					
124					
125					
<b>OTHER FINANCING SOURCES</b>					
126	Proceeds of Bonds and Long-Term Notes	\$	\$	\$	
127	Income from Water and Sewer Departments	128,000	103,000	110,500	
128	Withdrawal from Capital Reserve				
129	Revenue Sharing Fund	35,000	23,000		
130	Fund Balance				
131	1986 Warrant Art. carryover - reval			63,000	
132	1986 Warrant Art. carryover - Arts. 9 & 10			41,333	
133	TOTAL REVENUES AND CREDITS	\$ 805,450	\$ 747,388	\$ 720,873	

**EPPING  
SCHOOL WARRANT  
AND  
BUDGET**

---

SCHOOL WARRANT  
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping, New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet at the Epping Gymnasium in said district on the twelfth day of March 1987 at seven-thirty in the evening to act upon the following subjects:

1. To hear reports of agents, auditors and committees or officers chosen and pass any vote relating thereto.
2. To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1987-1988 school fiscal year provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.
3. To see if the School District will raise and appropriate the sum of \$3,000 for the remodeling and renovation of a portion of Epping Central School Building to lease as office space.
4. To see whether the District will authorize the School Board to convey to the Town of Epping a parcel of land described as approximately one acre located at the East end of the parcel upon which the Epping Central School is located under, such terms and conditions as are in the best interest of the School District.
5. To see whether the School District will establish a committee to study long-range population trends and long-range building needs and to report such findings to the School District.
6. To see if the District will vote to raise and appropriate the sum of \$209,502.00 to fund the

cost items relating to teachers' salaries and benefits for the 1987-88 school fiscal year, such sum representing additional costs attributed to the latest collective bargaining agreement entered into by the Epping School Board and the Epping Education Association.

7. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the district.
8. To transact any other business which may legally come before this meeting.

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPPING SCHOOL BOARD

Deborah Brooks  
Judith Phelps  
Dorothy K. Hall  
W. Ronald Nickerson  
Judith Leavis

SCHOOL WARRANT  
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the tenth day of March 1987 at nine o'clock in the forenoon to act upon the following subjects: (The polls may not close before five o'clock in the afternoon.)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose a Treasurer for the ensuing year
4. To choose Two Members of the School Board for the ensuing three years
5. To transact any other business which may legally come before this meeting

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPPING SCHOOL BOARD

Deborah Brooks  
Judith Phelps  
Dorothy K. Hall  
W. Ronald Nickerson  
Judith Leavis

SECTION I		APPROVED	SCHOOL BOARD'S	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION		BUDGET	BUDGET	RECOMMENDED	NOT RECOMMENDED
FUNCTION		1988-87	1987-88	1987-88	1987-88
1000	INSTRUCTION	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1100	Regular Programs	1,137,544	1,247,878	1,092,289	155,589
1200	Special Program	307,745	398,901	307,745	91,156
1300	Vocational Programs	23,545	38,900	23,545	15,355
1400	Other Instructional Programs	5,441	7,205	5,441	1,764
1600	Adult/Continuing Education				
1100*	Warrant Art. Teachers' Raise		209,502	209,502	
2000	SUPPORT SERVICES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2100	Pupil Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2110	Attendance & Social Work	200	200	200	
2120	Guidance	58,474	87,231	58,474	28,757
2130	Health	33,424	54,638	33,424	21,214
2140	Psychological				
2150	Speech Path. & Audiology	14,267	28,534	14,267	14,267
2190	Other Pupil Services				
2200	Instructional Staff Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2210	Improvement of Instruction	15,367	24,960	15,367	9,593
2220	Educational Media	66,753	79,731	66,753	12,978
2240	Other Inst. Staff Services				
2300	General Administration	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310	School Board	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870	Contingency				
2310	All Other Objects	17,208	19,119	17,208	1,911
2320	Office of Superintendent	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351	S.A.U. Management Serv.	103,425	110,769	110,769	
2320	All Other Objects				
2330	Special Area Adm. Services				
2390...	Other Gen. Adm. Services				
	Warrant Art. Renovate		3,000	3,000	
2400	School Administration Services	145,212	189,255	145,212	44,043
2500	Business Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2520	Fiscal				
2540	Operation & Maintenance of Plant	230,735	256,360	230,735	25,625
2550	Pupil Transportation	181,533	171,509	171,509	
2570	Procurement				
2590	Other Business Services				
	Warrant Article - Energy	31,000			
2600	Managerial Services				
2900	Other Support Services				
	Warrant Article - Elm. School	133,800			
3000	COMMUNITIES SERVICES				
4000	FACILITIES ACQUISITIONS & CONST.	3,000	1,600	1,600	
5000	OTHER OUTLAYS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100	Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100 830	Principal	305,000	335,000	335,000	
5100 840	Interest	247,355	212,792	212,792	
5200	Fund Transfers	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	To Federal Projects Fund				
5240	To Food Service Fund	87,301	93,497	93,497	
5250	To Capital Reserve Fund				
1122	Deficit Appropriation				
-	Supplemental Appropriation (OFFSET BY LIKE AMOUNT BY REVENUE)				
TOTAL APPROPRIATIONS		3,148,329	3,570,581	3,148,329	422,252



SECTION II		REVISED	SCHOOL BOARD'S	BUDGET
REVENUES & CREDITS AVAILABLE		REVENUES	BUDGET	COMMITTEE BUDGET
TO REDUCE SCHOOL TAXES		1986-87	1987-88	1987-88
770	Unreserved Fund Balance	2,286		
3000	Revenue from State Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3110	Foundation Aid	182,690	227,163	227,163
3120	Sweepstakes			
3130	Incentive Aid			
3140	Foster Children			
3210	School Building Aid	54,056	54,046	54,046
3220	Area Vocational School			
3230	Driver Education	2,000	2,000	2,000
3240	Handicapped Aid			
3250	Adult Education			
3270	Child Nutrition	2,200	2,200	2,200
	Other Catostrophic Aid	12,000	12,000	12,000
4000	Revenue From Federal Source	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4410	ESEA			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program	47,143	50,288	50,288
4470	Handicapped Program	23,000		
	Other			
5000	Other Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	Trans. From Cap. Projects Fund			
5230	Trans. From Cap. Reserve Fund			
5100	Sale of Bonds or Notes			
1000	Local Rev. other than Taxes	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1300	Tuition	10,000	15,000	15,000
1500	Earnings on Investments	2,600	2,600	2,600
1700	Pupil Activities			
	Other Lunch & Trust Fund	40,358	41,009	41,009
	SUPPLEMENTAL APPROPRIATION (CONTRA)			
TOTAL SCHOOL REVENUES & CREDITS		378,333	406,306	406,306
DISTRICT ASSESSMENT		2,769,996	3,164,275	2,742,023
TOTAL REVENUES & DISTRICT ASSESSMENT		3,148,329	3,570,581	3,148,325

(School portion of the Business Profits Tax \$ \_\_\_\_\_ to be applied  
to the District Assessment when computing the School Tax Rate.)

## BUDGET OF THE SCHOOL DISTRICT

OF \_\_\_\_\_ EPPING \_\_\_\_\_, N.H.

BUDGET COMMITTEE

DATE Feb. 17, 1987

Ernest M. Smith  
Robert D. O'Leary  
Madeline L. Edwards Smith  
Walter A. Baker

Robert O'Leary  
Garnett L. Perry  
Ernest B. Cleary

(Please sign in ink)



The management of the Town of Epping is responsible for the establishment and maintenance of its system of internal accounting control. In fulfilling that responsibility, estimates and judgements are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that the assets are safeguarded against loss through unauthorized use or disposition, and the transactions are executed in accordance with management's authorization and are recorded properly to permit preparation of financial statements in accordance with generally accepted government accounting principles.

Because of inherent limitations in any system of internal accounting control, errors and/or irregularities may occur and not be detected. Also the evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town of Epping, taken as a whole, or any of the categories of controls identified in the first paragraph. However, our study and evaluation of internal accounting control disclosed no condition that we believe to be a material weakness. As a result of this study, we are herewith submitting comments and recommendations to assist the Town of Epping to further strengthen its internal accounting controls.

Our compliance review determined that the Town of Epping complied with state and federal statutes and regulations in administering all its revenues, entitlements and grants. We found no evidence of non-compliance during the performance of the audit that would indicate any compliance weaknesses within the Town government.

This report is intended solely for the use of the Town of Epping, New Hampshire, and the applicable Federal agencies. This restriction is not intended to limit the distribution of this report, which upon acceptance by the Town of Epping, New Hampshire, is a matter of public record.

DENNETT & DENNETT  
Certified Public Accountants

  
Wilson P. Dennett, Certified Public Accountant

Findings and Recommendations  
Internal Accounting and Administrative  
Controls and Compliance

- Finding: Despite determined efforts by the Audit firm to correct the problem, errors in the tax warrants are far too numerous. This is still due to lack of communication between the Selectmen's office staff and the tax collector regarding sales and exchanges of real property. The warrants include double assessments, names of deceased and /or relocated persons as well as many who were over age in prior years.
- Recommendation: More open and timely communication between the two offices is mandatory if the tax warrants are to be accurate and to reflect the correct estimated receipts for the year. We urge that the warrants be proofread and incorrect names omitted as a yearly process. This would eliminate the subsequent frequent abatements.
- Response: Greater efforts will be exerted in 1987.
- Finding: During the course of the 1986 audit, we noted that the present telephone system is both inadequate and malfunctioning.
- Recommendation: The Board of Selectmen should research the available telephone systems and upgrade the present system to provide better communication within the departments and with the public.
- Response: The Administrative Assistant will discuss this problem with the Board.
- Finding: Bookkeeping practices in all departments would benefit from computerization. The methods now utilized are time-consuming and, in most instances, outmoded.
- Recommendation: Consideration should be given to computerization of the tax collector's and the town bookkeeper's records with experienced operators utilizing the computer. The tax warrants could be monitored carefully under this method, thereby eliminating the current statement problem.
- Response: This approach is being considered.

# REPORT OF TRUST FUNDS

---

# REPORT OF THE TRUST FUND YEAR ENDING DECEMBER 31, 1986

NAME OF TRUST FUND	PURPOSE OF FUND	START OF YEAR	END OF YEAR	BEGINNING OF YEAR	ON * A. I. I.	ON PRIN.	INCOME		END OF YEAR
							EXPENDED DURING YEAR	EXPENDED DURING YEAR	
Lowell J. Brock	CBL	100.00	100.00	153.27	12.37	11.90	—	—	177.54
George W. Plumer	CPL	700.00	700.00	1,023.32		33.34	250.00		856.66
Elijah & Gardner Jones	CBL	100.00	100.00	83.95		11.90			95.85
Mary S. Burnham	CBL	50.00	50.00	61.95	4.95	5.95			72.85
Rufus H. Smith	TP	2,206.86	2,206.86			262.73	262.73		
Hannah Durgin	CBL	100.00	100.00	146.87	12.37	11.90			171.14
Lydia W. Ladd	CCC	1,000.00	1,000.00	402.97		119.05	88.08		433.94
Horace W. Langley	CBL	500.00	500.00	1,008.07	89.66	59.52			1,157.25
Mary E. Burnham	CBL	100.00	100.00	152.87	12.37	11.90			177.14
William A. Cudworth	CBL	50.00	50.00	63.07	4.95	5.95			73.97
J.C. Bennett	CBL	75.00	75.00	109.39	9.27	8.93			127.59
Annie M. Pike	CBL	75.00	75.00	110.30	9.27	8.93			128.50
Walter Little	CBL	75.00	75.00	109.39	9.27	8.93			127.59
Celia Stevens	CBL	100.00	100.00	16.35		11.90	12.00		16.25
Addie T. Spaulding	CBL	150.00	150.00	53.32		17.86	13.21		57.97
Elizabeth A. Edgerly	CBL	50.00	50.00	63.14	4.95	5.95			74.04
Fogg Fund	SC	100.00	100.00	27.66		11.90			39.56
Harriet A. True	CBL	100.00	100.00	159.88	12.37	11.90			184.15
Mary A. Jones	CBL	50.00	50.00	63.07	4.95	5.95			73.97
Albert L. Norris	CBL	50.00	50.00	17.75		5.95	4.42		19.28
James A. Corning	CBL	100.00	100.00	156.27	12.37	11.90			180.54
Rebecca J. Foss	CBL	100.00	100.00	153.27	12.37	11.90			177.54
Hosea B. Burnham	S&L	5,000.00	5,000.00			595.25	595.25		
Emma Clamage	CBL	100.00	100.00	153.87	12.37	11.90			178.14
Sara F. Wright	CBL	100.00	100.00	153.87	12.37	11.90			178.14
Bessie A. Miles	CBL	100.00	100.00	153.88	12.37	11.90			178.15
Carrie E. Norris	CBL	100.00	100.00	86.22		11.90			98.12
Carrie E. Norris	CBL	100.00	100.00	155.87	12.37	11.90			180.14
Fred H. Johnson	CBL	100.00	100.00	151.87	12.37	11.90			176.14
Linda Tarbox	CBL	100.00	100.00	152.87	12.37	11.90			177.14
Asa Robie	CBL	200.00	200.00	400.65	34.63	23.81			459.09
Caleb J. & Mary French	BP	11,510.61	11,510.00			1,370.34	1,370.34		
Isabell E. Bartlett	CBL	100.00	100.00	152.89	12.37	11.90			177.16
John O. Edgerly	CBL	100.00	100.00	121.45		11.90			133.35
James A. Johnson	CBL	200.00	200.00	357.26	30.92	23.81			411.99
Jacob H. Tilton	CBL	200.00	200.00	153.89		11.90			178.16
Frank A. Miller	CBL	200.00	200.00	153.89	12.37	11.90			177.15

Lizzie Rundlett	CBL	100.00	100.00	100.00	160.88	12.37	11.90	185.15
Daniel Cate	CBL	100.00	100.00	100.00	152.28	12.37	11.90	176.55
George Hopkinson	CBL	100.00	100.00	100.00	152.28	12.37	11.90	176.55
Mary E. P. Sanborn	TP	6,273.11	6,273.11		----		746.82	-----
Mary E. P. Sanborn	CBL	200.00	200.00	200.00	395.68	34.63	23.81	454.12
Almon L. True	CBL	100.00	100.00	100.00	156.28	12.37	11.90	180.55
Sarah P. Prescott	CBL	225.00	225.00	225.00	96.71		26.79	98.50
Alfred Trask Blake	CBL	125.00	125.00	125.00	40.02		14.88	39.90
Hatti Chase	CBL	100.00	100.00	100.00	152.89	12.37	11.90	177.16
George B. True	CBL	100.00	100.00	100.00	145.43	12.37	11.90	169.70
Joseph A. Edgerly	CBL	200.00	200.00	200.00	261.74		23.81	285.55
Marcus M. Taylor	CBL	200.00	200.00	200.00	379.12	33.39	23.81	436.32
Frank B. Blaisdell	CBL	100.00	100.00	100.00	161.80	12.37	11.90	186.07
Matthew J. Harvey	CBL	100.00	100.00	100.00	178.13	15.46	11.90	205.49
Charles E. Gear	CBL	500.00	500.00	500.00	1,148.52	105.12	59.52	1,313.16
Milton J. Bly	CBL	100.00	100.00	100.00	160.80	12.37	11.90	185.07
Cyrus Sanborn	CBL	200.00	200.00	200.00	355.70	30.92	23.81	410.43
Abbie M. Norris	CBL	200.00	200.00	200.00	359.88	30.92	23.81	414.61
Isalah, Myra & Chs. Purlington	CBL	200.00	200.00	200.00	345.32	29.68	23.81	398.81
Elizabeth Beals	CBL	200.00	200.00	200.00	380.26	33.39	23.81	437.46
Myra E. Stearns Green	CBL	100.00	100.00	100.00	30.82		11.90	32.72
George E. Beede	CBL	300.00	300.00	300.00	593.44	53.18	35.72	682.84
William Fieldsend	CBL	100.00	100.00	100.00	154.28	12.37	11.90	178.55
Frank Willard	CBL	300.00	300.00	300.00	571.49	50.70	35.72	657.84
Wiggin Fund	CWC	200.00	200.00	200.00	181.71		23.81	180.52
Blanche R. Purlington	CBL	300.00	300.00	300.00	540.11	46.99	35.72	622.82
John J. Tilton	CBL	100.00	100.00	100.00	143.57	11.13	11.90	166.60
Georgia Chase	CFC	66.87	66.87	66.87	84.69		7.96	92.65
John & Minnie Warren	CBL	400.00	400.00	400.00	473.55	37.10	47.62	558.27
Matthew Harvey	CBL	100.00	100.00	100.00	114.73	8.66	11.90	135.29
Central Cemetery	CCC	3,500.00	3,500.00	3,500.00	1,633.08		416.68	1,741.47
Miriam Jackson Park	MJP	1,000.00	1,000.00	1,000.00	332.02		119.05	451.07
Fred Johnson	CBL	100.00	100.00	100.00	30.26		11.90	42.16
<b>FUND TOTAL</b>		<b>39,982.45</b>	<b>39,982.45</b>	<b>39,982.45</b>	<b>16,614.45</b>	<b>1,025.92</b>	<b>4,759.16</b>	<b>18,674.07</b>

\* A.I.I. - Accumulated Income Invested

CBL- Care of Burial Plot	CFC- Care of Family Cemetery	SC- Support of Churches
CPC- Care of Plumer Cemetery	CCC- Care of Central Cemetery	BP- Books for Public Library
TP - Care of Town Poor	SsL- School and Library	CWC- Care of Wiggin Cemetery
	MPJ- Care of Miriam Jackson Park	

ANNUAL REPORT

OF THE

EPPING SCHOOL DISTRICT

FOR THE FISCAL YEAR  
JULY 1, 1985 TO JUNE 30, 1986

OFFICERS OF THE EPPING SCHOOL DISTRICT  
1986-1987

Deborah Brooks, Chairperson	Term Expires 1989
Judith Phelps	Term Expires 1987
Dorothy K. Hall	Term Expires 1989
W. Ronald Nickerson	Term Expires 1987
Judith Leavis	Term Expires 1988

SUPERINTENDENT OF SCHOOLS

H. Wilson Eaves

ASSISTANT SUPERINTENDENT OF SCHOOLS

Edward W. Donovan

ADMINISTRATORS

Michael O'Donnell, Principal Grades 1-3  
Roy E. Whalen, Principal Grades 4-12

TREASURER

Harold Bowles

MODERATOR

Mary Fecteau

CLERK

Darleen Beauchesne



SCHOOL ADMINISTRATIVE UNIT NO. 14  
ADMINISTRATIVE SALARIES  
1986-1987

<u>District</u>	<u>Share of Superintendent's Salary</u>	<u>Share of Asst. Supt.'s Salary</u>
Chester	\$ 12,600.00	\$ 10,758.16
Epping	24,615.00	21,016.83
Fremont	<u>7,785.00</u>	<u>6,647.01</u>
	\$ 45,000.00	\$ 38,422.00

REPORT OF SCHOOL DISTRICT TREASURER  
FOR THE  
FISCAL YEAR JULY 1, 1985 TO JUNE 30, 1986  
SUMMARY

Cash on Hand July 1, 1985(Treas.'s Bank Balance) 14,189.21

Rec'd from Selectmen:

Current Appropriation	<u>1,955,740.00</u>
Deficit Appropriation	<u>                    </u>
Bal. of Prev. Appropri.	<u>                    </u>
Advance on Next Year's Approp.	<u>                    </u>

Revenue from State Sources	<u>221,940.69</u>
Revenue from Federal Sources	<u>31,822.00</u>
Received from Tuitions	<u>14,856.85</u>
Received as income from Trust Funds	<u>316.43</u>
Received from Sale of Notes & Bonds	<u>                    </u>
Received from Capital Reserve Funds	<u>                    </u>
Received from All Other Sources	<u>141,168.60</u>
TOTAL RECEIPTS	<u>2,365,844.57</u>

TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR	<u>2,380,033.78</u>
--	---------------------

## SUPERINTENDENT OF SCHOOLS' REPORT

It is my pleasure to prepare this first annual report as your Superintendent of Schools. Mr. George Cross, who served as both Assistant Superintendent and Superintendent resigned early in 1986. Mr. Edward Donovan is completing his fourth year as Assistant Superintendent. It has been a pleasure for me to learn to know many fine citizens, faculty, and students of the Epping School District.

The Epping School District is at an important crossroad in its development. The Epping Elementary School will open within a few short months, thus solving the problem of substandard physical facilities. Population growth in the future depends on the nature and size of housing settlements in the school district. At the growth rates of the past, current facilities could serve well into the next decade. Should a more rapid growth occur, the Epping Community may well be required to face the prospect of building more schools at some future date, unknown at this time. Nevertheless, it must be recognized that the Epping School District has made great strides in developing an adequate physical plant to house the school program.

A more immediate and pressing problem is the improvement of the basic intellectual skills for all Epping students. Achievement test scores suggest that there is a need to improve reading comprehension, mathematics computation, mathematics understandings, as well as oral and written expression. Furthermore, there are indications that many students need to be encouraged to academic performance at the level of their capabilities.

A basic skills improvement program is best carried out through a team effort involving students, teachers, administrators and parents. When students are expected to learn, when clear cut fair standards are established, when students and parents get fast and accurate feedback on student progress, student achievement will improve.

With this in mind, I will shortly be recommending to the Epping School Board, the adoption of policies which establish expectations for student performance at each level of the school district. These expectations will allow for the normal varied rate of maturation and development of children in the early childhood years. Nevertheless, those pupils in the upper grades whose achievement is not in accordance with minimum standards would be made aware of the status of their growth in these important skill areas. When deficiencies continue to exist, program or grade level modifications would be made.

Graduation from high school signifies the acquisition of certain basic intellectual skills in addition to the collection of course credits over a four year period. To allow a student to graduate from high school without the acquisition of basic literacy and mathematical skills is at worst to commit a deceit on the general public, and at best to be grossly unfair to the graduating students. To send a student out to meet life in a society which demands literacy, and mathematical skills, when that student has not mastered these skills is unacceptable.

It is my intention to recommend the adoption of graduation requirements beyond those currently required. Under this plan, each student would be required to demonstrate basic reading competency, basic mathematical competency, and the ability to express himself/herself competently and articulately in writing. Of course, curriculum must be adjusted to provide for the improvement of these skills.

All of this will take careful consideration and substantial time and effort by the professional staff and the School Board. I invite you and urge you to participate in the process. We share the same goals. Share your ideas with us!

In conclusion, I pledge to you that I will work diligently to improve educational achievement in the Epping School District. Further, I will attempt to maintain an open and honest climate. Schools serve best when all parties work together in a cooperative way.

H. Wilson Eaves  
Superintendent of Schools

EPPING SCHOOL DISTRICT MEETING  
Thursday, March 13, 1986  
7:30 p.m.

M I N U T E S   O F   M E E T I N G

Epping School District Moderator, Mary Fecteau opened the meeting at 7:30 p.m. Moderator Fecteau reviewed the meeting procedures. School Board Member Deborah Brooks highlighted the successes of this school year.

Article #1 was read as follows:

To hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.

Dorothy Hall, School Board member moved to hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto. Judith Phelps, School Board Chairperson, second the motion. Motion was voted by the floor. Motion carried.

Article #2 was read as follows:

To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1986-87 school fiscal year provided that such expenditures be made for the purposes for which a School District may appropriate money and that such expenditures not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.

Judith Leavis, School Board Member moved to see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1986-87 school fiscal year provided that such expenditures be made for the purposes for which a School District may appropriate money and that such expenditures not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money. Ronald Nickerson, School Board Member second the motion. Motion was voted by the floor. Motion carried.

Article #3 was read as follows:

To see if the District will vote to authorize the school district treasurer to appoint a deputy treasurer, all in accordance with the provisions of RSA 197:24-a. The authorization herein granted shall continue until a contrary vote of a subsequent school district meeting.

Judith Phelps, School Board Chairperson, moved to see if the District will vote to authorize the school district treasurer to appoint a deputy treasurer, all in accordance with the provisions of RSA 197:24-a. The authorization herein granted shall continue until a contrary vote of a subsequent school district meeting. Dorothy Hall, School Board Member second the motion. Motion was voted by the floor. Motion carried.



Article #4 was read as follows:

To see if the District will vote to raise and appropriate the sum of \$34,000 to complete the Energy Project.

Ronald Nickerson, School Board Member moved to see if the District will vote to raise and appropriate the sum of \$34,000 to complete the Energy Project. Judith Phelps, School Board Chairperson second the motion.

Deborah Brooks, School Board Member, moved to amend Article #4 to read as follows: to see if the District will vote to raise and appropriate the sum of \$31,000 to complete the Energy Project. Ronald Nickerson, School Board Member second the motion. Discussion heard by the floor concerning questions of why and what was to be purchased for this sum. Amended motion was voted by the floor. Motion carried.

Dawn Tuminowski, registered voter, moved that all registered voters require that their names be checked off by the Supervisor of Checklist and receive a voting card to vote this evening. Rose Carr, registered voter, second the motion. Discussion was heard from the floor. Dorothy Hall, School Board Member, moved to move the question. Virginia LaPierre, registered voter, second the motion. Motion was voted by the floor to move the question. Motion carried. The original motion was voted by the floor. Motion carried. Meeting recessed for voters to receive their voting cards.

Article #5 was read as follows:

To see if the District will vote to raise an appropriate a sum not to exceed \$100,000 for equipment and site development for the elementary school.

Judith Leavis, School Board Member, moved to see if the District will vote to raise an appropriate a sum not to exceed \$100,000 for equipment and site development for the elementary school. Dorothy Hall, School Board member second the motion. Ronald Nickerson, School Board Member, moved to amend Article #5 to read to see if the District will vote to raise an appropriate a sum not to exceed \$133,800 for equipment and site development for the elementary school. Judith Phelps, School Board Chairperson, second the motion. Discussion was heard by the floor concerning the need of this sum and why the Budget Committee did not recommend this article. Ronald Nickerson reviewed the over bids, the perched water problem at the building site: funds needed are \$22,000 for asphalt, \$11,800 Texture 1-11 walls, \$70,000 additional furnishings (\$60,000 anticipated reimbursement revenue from government for kitchen facilities and \$20,000 revenue from interest earned) and \$30,000 replace contingency. They discussed bonding this sum. The amended motion was voted by the floor. Motion carried.

Article #6 was to be reviewed:

To see if the District will vote to raise and appropriate a sum of money to fund the cost items related to an increase in teachers' salaries and benefits attributable to the collective bargaining agreement being entered into by the Epping School Board and the Epping Education Association for the 1986-87 fiscal year. Such sum of money representing the additional cost attributable to an increase in salaries and benefits over those obligations payable under the prior collective bargaining agreement.

Robin Danny, registered voter, moved to recess the meeting to May 15th, 1986 at 7:30 in order to allow time and research and publication the fact finder report regarding the contract negotiations of the School Board and Epping Educational Association. Motion was seconded. Discussion was heard from the floor. William Williamson, registered voter moved to move the question, second by Jack Lavoie, registered voter. Motion was voted by the floor. Motion carried. The original motion was voted by the floor. Motion carried, meeting recessed to May 15th, 1986 at 7:30 p.m.

Meeting was adjourned at 9:00 p.m. by the motion above.



RECESSED MEETING OF THE  
EPHING SCHOOL DISTRICT MEETING

Thursday, May 15, 1986, 7:30 p.m.

Epping School District Moderator, Mary Fecteau opened the recessed meeting (from March 13, 1986) at 8:06 p.m. to review Articles #6, #7 and #8.

Article #6 was read as follows:

To see if the District will vote to raise and appropriate a sum of money to fund the cost items related to an increase in teachers' salaries and benefits attributable to the collective bargaining agreement being entered into by the Epping School Board and the Epping Education Association for the 1986-87 fiscal year. Such sum of money representing the additional costs attributable to an increase in salaries and benefits over those obligations payable under the prior collective bargaining agreement. (Petition was presented for a ballot vote).

Judi Phelps, School Board Member, moved that the District vote to appropriate the sum of \$160,600 to fund the cost items related to an increase in teachers' salaries and benefits attributable to the collective bargaining agreement being entered into by the Epping School Board and the Epping Education Association for the 1986-87 fiscal year. Such sum of money representing the additional costs attributable to an increase in salaries and benefits over those obligations payable under the prior collective bargaining agreement and to raise the sum of \$75,170 to fund said increases, the balance of said appropriation to be funded from the general budget. Motion was second by Ronald Nickerson, School Board Member.

Judi Phelps addressed the floor as a member of the Epping School Board to review the process of collective bargaining and the outcome and recommend support of the increases.

Moderator Fecteau opened the floor to discussion. There was discussion from the floor about the published tax rate increase. Deborah Brooks, School Board member spoke of this concern as the figures are speculative guesses from the press only. The State has no figures. Brooks reported an accountability testing was done on Epping School children and we ranked #2 in our area, as there was concern from the floor about quality education in Epping. Concern from the floor was heard about financing the SAU administrative costs. Other discussion of support was heard from the floor.

Armand O'Barton motioned to move the question of Article #6, second was heard from the floor. A ballot vote was taken. Motion carried (188 yes, 166 no).

Article #5 reconsidered:

Thomas Wheeler moved to reconsider Article #5 for purposes of considering an alternative was to finance the money for the new elementary school through a bond issue. Mr. Hart second the motion.

Article #5 read as follows: To see if the District will vote to raise and appropriate a sum not to exceed \$100,000 for equipment and site development for the elementary school.

Ronald Nickerson, School Board Member, explained the bonding procedure. Council noted that a special district meeting and hearing would need to be held; this procedure would not be completed until next year at district meeting time. Amendment of the original motion can not be done. Nickerson noted the reimbursement from this figure Willis Baker, Town Treasurer questioned who the reimbursement of interest will be returned to. It will become part of the School District Funds and eventually returned to town funds. Vote was taken from the floor. Motion defeated.

Article #7 was read as follows:

To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the district. (Petition was presented for a ballot vote)

Deborah Brooks, Chairperson, School Board moved to the District vote to raise and appropriate the sum of \$3,148,329 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the district. Motion second by Judi Phelps, School Board member. Ballot vote was taken. Motion carried (113 yes, 57 no)

Adjournment

Deborah Brooks, Chairperson, School Board, moved to adjourn the meeting at 10:28 p.m. Second was heard from the floor.

FINANCIAL STATEMENTS

OF

EPPING SCHOOL DISTRICT

As of June 30, 1986

*Giordani & Lortie, Prof. Assn.*  
CERTIFIED PUBLIC ACCOUNTANTS

EPPING SCHOOL DISTRICT  
Financial reports - June 30, 1986

TABLE OF CONTENTS

	<u>PAGE</u>
Auditor's Report	1
Exhibits:	
A. Combined Balance Sheet	2
B. Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - General Fund	3
C. Statement of Revenues, Expenditures and Changes in Fund Balance Capital Projects Fund	4
D. Statement of Revenues, Expenses and Changes in Retained Earnings Food Service	5
E. Statement of Changes in Financial Position Food Service	6
F. Statement of Changes in Assets and Liabilities Student Activity Funds	7
Notes to Financial Statements	8 -

*Giordani & Lorlie, Prof. Assn.*  
CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH J. GIORDANI, C.P.A.  
BRIAN P. LORTIE, C.P.A.

TELEPHONE - 772-3460  
772-3481

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459  
EXETER, NEW HAMPSHIRE 03833

MEMBERS:  
AMERICAN INSTITUTE - CPAs  
NH SOCIETY - CPAs  
AICPA - PRIVATE COMPANIES  
PRACTICE SECTION

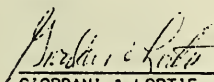
Epping School Board  
Epping School District  
Epping, New Hampshire 03042

We have examined the combined financial statements of the Epping School District for the year ended June 30, 1986, listed in the foregoing Table of Contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described fully in Note #1, the combined financial statements referred to above do not include the financial statements of the General Fixed Assets Account Group. Also, the Food Service Fund, a proprietary fund type, does not maintain a record of its General Fixed Assets and accordingly, a Statement of General Fixed Assets is not included in the financial statements. These statements are required to be included to conform with generally accepted accounting principles.

In our opinion, except for the omission of the financial statements referred to above, which results in an incomplete presentation, the combined financial statements referred to in the Table of Contents present fairly the financial position of the Epping School District as of June 30, 1986 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Very truly yours,



GIORDANI & LORTIE, PROF. ASSN.  
Certified Public Accountants

Dated October 27, 1986

Exhibit A

PEPPING SCHOOL DISTRICT

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS

As of June 30, 1986

	GOVERNMENTAL GENERAL	FUND TYPES CAPITAL PROJECTS	PROPRIETARY FUND TYPE FOOD SERVICES	FIDUCIARY FUND TYPES TRUST AND AGENCY	ACCOUNT GROUP GENERAL LONG-TERM DEBT	TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>						
Cash	\$ 75,179	\$ 411,958	\$ 7,898	\$ 22,583	\$	\$ 516,819
Investments		3,822,438				3,822,438
Accounts receivable - Interfund	2,241		10,779			13,020
Accounts receivable - Intergovernmental	18,932					18,932
Accounts receivable - Interest		2,384				2,384
Inventory (Note 1)			2,010			2,010
Amount to be provided for retirement of general long-term debt (Note 4)					3,515,000	3,515,000
<b>TOTAL ASSETS</b>	<b>\$ 88,352</b>	<b>\$ 3,436,692</b>	<b>\$ 19,887</b>	<b>\$ 22,583</b>	<b>\$ 3,515,000</b>	<b>\$ 7,082,514</b>
<u>LIABILITIES AND FUND EQUITY</u>						
<u>Liabilities:</u>						
Accounts payable - trade	\$ 59,565	\$ 290,448	\$	\$	\$	\$ 350,013
Accounts payable - Interfund	4,453			8,367		13,020
Accounts payable - Intergovernmental	865					865
Accounts payable - other				5,214		5,214
Due to student groups				8,942		8,942
Bond anticipation note payable (Note 11)		1,280,000				1,280,000
Bonds payable (Note 4)					3,515,000	3,515,000
<b>TOTAL LIABILITIES</b>	<b>\$ 65,283</b>	<b>\$ 1,490,448</b>	<b>\$</b>	<b>\$ 22,583</b>	<b>\$ 3,515,000</b>	<b>\$ 5,093,112</b>
<u>Fund Equity:</u>						
Retained earnings	\$	\$	\$ 19,887	\$	\$	\$ 19,887
Unreserved (Notes 9 and 12)						
<u>Fund balances:</u>						
Designated for subsequent year's expenditures (Note 6)	45,750					45,750
Designated - capital project (Note 10)		1,946,244				1,946,244
Undesignated (Note 5)	(22,479)					(22,479)
<b>TOTAL FUND EQUITY</b>	<b>23,271</b>	<b>1,946,244</b>	<b>19,887</b>			<b>1,989,402</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 88,352</b>	<b>\$ 3,436,692</b>	<b>\$ 19,887</b>	<b>\$ 22,583</b>	<b>\$ 3,515,000</b>	<b>\$ 7,082,514</b>

The accompanying notes are an integral  
part of these financial statements.

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

Exhibit B

EPPING SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES -- BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended June 30, 1986

			OVER <UNDER> BUDGET
REVENUES:	BUDGET	ACTUAL	
<u>Local Sources:</u>			
Tax appropriation - current	\$ 1,955,740	\$ 1,955,740	\$ -0-
Tuition	10,028	17,675	7,647
Miscellaneous - other	48,920	81,121	32,201
<u>State Sources:</u>			
Unrestricted grants-in-aid	168,086	170,607	2,521
Restricted grants-in-aid	74,256	80,140	5,884
<u>Federal Sources:</u>			
Restricted grants-in-aid	10,000	16,720	6,720
<b>TOTAL REVENUES</b>	<b>2,267,030</b>	<b>2,322,003</b>	<b>54,973</b>
<u>EXPENDITURES:</u>			
<u>Instruction Services:</u>			
Regular education programs	980,238	978,894	<1,344>
Special programs	258,431	323,642	65,211
Vocational programs	17,352	17,400	48
Other	4,365	3,326	<1,039>
<u>Support services:</u>			
Pupil services	89,148	91,955	2,807
Instructional staff services	51,331	47,086	<4,245>
General administration	81,630	84,990	3,360
School administration	132,980	139,059	6,079
Business	351,194	364,291	13,097
Facilities acquisition and construction	52,000	44,987	<7,013>
<u>Debt service:</u>			
Principal	125,000	125,000	-0-
Interest	52,485	52,485	-0-
<u>Other Financing Uses:</u>			
Transfers out	57,120	62,611	5,491
Supplemental appropriation	20,000	0	<20,000>
<b>TOTAL EXPENDITURES</b>	<b>2,273,274</b>	<b>2,335,726</b>	<b>62,452</b>
<b>TOTAL OF EXPENDITURES &lt;OVER&gt; UNDER REVENUES</b>	<b>&lt;6,244&gt;</b>	<b>&lt;13,723&gt;</b>	<b>&lt;7,479&gt;</b>
Fund balance - July 1, 1985	6,244	36,244	30,000
Fund balance - June 30, 1986	\$ -0-	\$ 22,521	\$ 22,521

-3-

The accompanying notes are an integral  
part of these financial statements.

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS



Exhibit C

EPPING SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND

For the Year Ended June 30, 1986

	NEW ELEMENTARY SCHOOL
INITIAL PROJECT AUTHORIZATION	\$ 2,600,000
FUND BALANCE JULY 1, 1985	\$ -0-
Add revenues:	
Interest income	30,727
Total	30,727
Deduct expenditures:	
Project expenditures	684,483
Reserve for expenditures	-0-
Total Expenditures	684,483
FUND BALANCE RESERVED FOR JUNE 30, 1986	\$ 1,946,244

-4-

The accompanying notes are an integral  
part of these financial statements.

*Giardani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

Exhibit D

EPPING SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
FOOD SERVICE PROPRIETARY FUND TYPE

For the Year Ended June 30, 1986

	PROPRIETARY FUND TYPE ENTERPRISE FUND FOOD SERVICE
<u>OPERATING REVENUES:</u>	
Local Sources:	
Food service sales (Note 12)	\$ 36,058
State Sources:	
Restricted grants-in-aid	31,099
TOTAL OPERATING REVENUE	67,157
<u>OPERATING EXPENSES:</u>	
Personal services - salaries	26,024
Supplies and other expenses	103,414
TOTAL OPERATING EXPENSES	129,438
<u>OPERATING INCOME &lt;LOSS&gt;</u>	<62,281>
<u>OTHER INCREASES &lt;DECREASES&gt; IN RETAINED EARNINGS:</u>	
Operating transfers from general fund	62,611
<u>NET INCOME &lt;LOSS&gt;</u>	330
<u>Retained Earnings - July 1, 1985</u>	
As previously reported	13,431
Adjustment (Note 12)	6,126
As restated	19,557
<u>Retained Earnings - June 30, 1986</u>	\$ 19,887

-5-

The accompanying notes are an integral  
part of these financial statements.

*Giordani & Loxie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

Exhibit E

EPPING SCHOOL DISTRICT

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOOD SERVICE PROPRIETARY FUND TYPE

For the Year Ended June 30, 1986

	PROPRIETARY FUND TYPE ENTERPRISE FUND FOOD SERVICE
<u>SOURCES OF WORKING CAPITAL:</u>	
Operations:	
Net Income <Loss>	\$ 6,456
<u>USES OF WORKING CAPITAL</u>	<u>-0-</u>
<u>NET INCREASE &lt;DECREASE&gt; IN WORKING CAPITAL</u>	<u>\$ 6,456</u>
<u>ELEMENTS OF INCREASE &lt;DECREASE&gt; IN WORKING CAPITAL</u>	
Net Increase <decrease> in current assets	
and current liabilities:	
Cash	\$ <7,709>
Receivables	808
Inventory	<720>
Accounts payable	<u>14,077</u>
<u>NET INCREASE &lt;DECREASE&gt; IN WORKING CAPITAL</u>	<u>\$ 6,456</u>

-6-

The accompanying notes are an integral  
part of these financial statements.

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

Exhibit F

PEPPING SCHOOL DISTRICT

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
STUDENT ACTIVITIES FUNDS

For the Year Ended June 30, 1986

	<u>BALANCE</u> <u>JULY 1, 1985</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 1986</u>
<u>ASSETS</u>				
Cash	\$ 26,905	\$ 153,969	\$ 158,291	\$ 22,583
	<u>\$ 26,905</u>	<u>\$ 153,969</u>	<u>\$ 158,291</u>	<u>\$ 22,583</u>

LIABILITIES

Accounts payable - Interfund	\$ 4,595	\$ 4,595	\$ 8,368	\$ 8,368
Accounts payable - Other			5,273	5,273
Due to Student Groups	<u>22,310</u>	<u>167,337</u>	<u>153,969</u>	<u>8,942</u>
	<u>\$ 26,905</u>	<u>\$ 171,932</u>	<u>\$ 167,610</u>	<u>\$ 22,583</u>

-7-

The accompanying notes are an integral  
part of these financial statements.

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

## EPPING SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS - JUNE 30, 1986

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Epping School District conform to generally accepted principles for local educational governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

##### Basis of Accounting

The accrual basis of accounting is used for all proprietary (food service) and fiduciary (agency) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.

General fixed assets are not capitalized in the accounting records when acquired. Funds used to acquire general fixed assets and/or make debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. The food service fund has never maintained a record of its fixed assets and related depreciation accounts for measuring their operations. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed assets group of accounts.

##### Taxes Collected by Others

Under State Law, the Town of Epping collects School District taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.

##### Interfund - Transactions

During the course of normal operations, the School District has numerous transactions between funds including expenditures and transfers of resources to provided services. The accompanying governmental and proprietary funds financial statements reflect such transactions as transfers.

##### Retirement Plan

Substantially all full time employees of the District participate in the State of New Hampshire Retirement System. Under this plan, participants contribute annually a percentage of compensation which is fixed by law and dependent upon age when contributions begin. The District contribution rate for normal cost of the plan is based upon an actuarial valuation of the State plan as of June 1986 and has been set at .77% of annual compensation for teachers and 1.21% for other employees.

For the fiscal year ended June 30, 1986 the normal cost of the plan to the District was \$10,064. The amount, if any, of the excess vested benefits over pension fund assets for the Epping School District is not available. At June 30, 1986, the District had no past service cost obligation.

## EPPING SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS -- JUNE 30, 1986

#### Sick Leave

The Epping School District support personnel may accumulate up to 24 days of sick leave and school teachers may accumulate up to 130 days of sick leave. Upon death or retirement applicable to RSA-192 the District will pay \$13.00 per day for each day of accumulated sick leave, for which an annual provision is made in the budget. The District does not record the cost of sick leave when earned. Estimated value of accumulated sick leave for retirement at June 30, 1986 is \$2,932.00.

#### Inventory

Inventories are stated at the lower of cost or market value.

#### 2. PURPOSE OF FUNDS AND ACCOUNT GROUPS:

The School District reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the School District and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

##### A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

##### B. Proprietary Funds

Enterprise Funds - these funds account for operations of entities that provide services or user charge, or other basis to the general public or for food service operations.

##### C. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by the School District in a fiduciary capacity for various purposes including student activities funds. Receipts and expenditures of each fund are governed by statutes or local law.

##### D. General Long-term Debt - Account Group

To account for the outstanding principal balances of general obligation bonds or notes.

##### E. Capital Projects Fund

To account for the proceeds of the sale of General Obligation Bonds used to finance the new elementary school.

EPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 1986

3. BUDGET:

The School District's budget represents functional appropriations as authorized by annual or special School District meetings. The School Board may transfer funds between operating categories as they are deemed necessary.

4. CHANGES IN LONG-TERM DEBT:

Bonds Payable -- July 1, 1985	\$ 1,040,000
Plus: New Issues	2,600,000
Less: Bonds retired	<u>125,000</u>
Bonds payable -- June 30, 1986	<u>\$ 3,515,000</u>

Bonds payable at June 30, 1986 are comprised of the following individual issues:

General Obligation Bonds:

\$1,010,000 of 5.4% Junior High School Serial Bonds due in annual installments of \$115,000 through September 1993.

\$30,000 of 4.2% Building and Equipment Serial Bonds due in annual installments of \$10,000 through August 1987.

\$1,950,000 New Elementary School Serial Bonds due in various installments and at various interest rates through February 1996. This issue is State of New Hampshire guaranteed.

\$650,000 New Elementary School Serial Bonds due in various installments and at various interest rates through July, 1996.

General Obligation Bonds:

General Obligation Bonds are direct obligations of the School District for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within District boundaries.

The annual requirements to amortize all debt outstanding as of June 30, 1985 including interest payments of \$ 1,267,850 are as follows:

<u>Year ended June 30,</u>	
1987	\$ 440,015
1988	547,793
1989	527,273
1990	510,982
1991-1996	<u>\$ 2,756,787</u>
TOTAL	<u>\$ 4,782,850</u>

5. UNRESERVED FUND BALANCE OF THE GENERAL FUND: (Exhibit A & B)

The School District follows the practice of applying unreserved fund balances of the General Fund of the current year as a reduction of taxes in the following year as required by state statutes. At June 30, 1986 fund balance available to reduce 1986-1987 school taxes is \$22,521.



EPHING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS -- JUNE 30, 1986

6. ENCUMBRANCES:

Energy project	\$ 45,000
Scholarship	\$ 750
	<u>\$ 45,750</u>

The District follows the practice of encumbering unfilled purchase commitments at year end. These encumbrances are reported as a component of fund balance. State statute does not recognize such reserves as being unavailable for reduction of subsequent year school taxes.

The above encumbrance represents the unexpended funds of an energy project voted as a component of the fiscal year end June 1986 budget. The project calls for the replacement of the existing electric heating system with an oil fired hot water system.

7. CONTINGENT LIABILITIES:

A possible liability may exist between the School District and an Epping property holder over boundary rights. A suit was filed by the property owner during fiscal 1985 and has been termed of nuisance value.

8. COMMITMENTS:

The District has entered into a contract with Berry Transportation for the transportation of the District children for school year 1986-1987. The cost of the contract is \$99,000 - payable in equal installments of \$9,900 over the ten month period September 1986 through June 1987.

The District has also entered into a leasing arrangement to acquire a new school bus. The lease agreement calls for four equal payments of \$8,709, beginning with the fiscal year ending June, 1987. After the final payment, the District will own the bus.

9. NET CASH RESOURCES:

State statutes require that lunch program fund balances not exceed three times the amount of average monthly expenditures for the overall program. Epping School District's lunch program is in compliance with that statute.

10. CAPITAL PROJECT:

The School District has committed to the construction of a new elementary school adjacent to the present high school. Cost of the project has been budgeted at \$2.6 million. Approval of the voters of the Epping School District was granted at a special meeting on June 20, 1985. On March 13, 1986 the voters of the Epping School District approved a warrant article calling for an increase of \$133,800 in the Capital Project Fund budget to provide for equipment and additional site development. The designated fund balance of the project at June 30, 1986 was \$1,946,244.

EPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 1986

11. BOND ANTICIPATION NOTES:

The District acquired \$1,200,000 in Bond Anticipation Notes in May of 1986. These were due on July 31, 1986 and have been paid.

12. LUNCH PROGRAM - ADJUSTMENT:

In past years the a la carte lunch program has been recognized as a component of the activities fund. To correct this situation, the current year's Proprietary Fund - Exhibit D - reflects a one time earnings adjustment. This adjustment is an increase in earnings of \$6,126 - resulting from the transfer of the a la carte lunch program funds from the Activity Fund to the Proprietary Fund. Future financial reports will reflect these Lunch Fund programs in a combined manner.

MANAGEMENT LETTER

OF

EPPING SCHOOL DISTRICT

As of June 30, 1986

*Giordani & Lortie, Prof. Assn.*  
CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH J. GIORDANI, C.P.A.  
BRIAN P. LORTIE, C.P.A.

TELEPHONE - 772-3460  
772-3481

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459  
EXETER, NEW HAMPSHIRE 03833

MEMBERS:  
AMERICAN INSTITUTE - CPAs  
NH SOCIETY - CPAs  
AICPA - PRIVATE COMPANIES  
PRACTICE SECTION

Epping School Board  
Epping School District  
Epping, New Hampshire 03042

To the School Board:

We have examined the financial statements of Epping School District for the year ended June 30, 1986, and have issued our report thereon dated October 27, 1986. As a part of our examination we reviewed and tested the School District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable but not absolute assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by those managing the Epping School District affairs.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or any other of several factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented intentionally by those managing the Epping School District affairs with respect to the estimates and judgments required in the preparation of financial statements.

Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the Epping School District system of internal accounting control for the year ended June 30, 1986, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed the following conditions that we believe should be corrected as soon as possible.

## EPPING SCHOOL DISTRICT

### Internal Accounting Control Recommendations

For the Year Ended June 30, 1986

#### Previously Mentioned Recommendations:

##### Outside Services (School Board, SAU and School)

Payments made to individuals concerning personal services should be accounted for on a calendar year basis. It is the responsibility of the payer to account for payments in excess of \$600.00 to any one individual in a particular calendar year.

These payments are reported on federal tax forms titled 1099 (similar to W-2 procedures). These outside services would apply to such persons as athletic officials and any other person who receives \$600.00 or more in any one calendar year.

##### General Ledger System:

All transactions for the School District should be maintained on a modified accrual basis, (General Fund) as required by the New Hampshire Financial Accounting Handbook. This would mean that cash receipts, cash disbursements, accounts receivable, and accounts payable should be recorded on a consistent basis when supplying financial reports to the School Board. A double-entry system is needed to conform with these recommendations.

Failure to record receivables and payables as part of the report distorts the fund balance of the School District. This can cause over or under spending and lead to poor management decisions. Therefore, a full report should be established in conjunction with the computer to provide such financial information.

Another consideration for the computer financial reporting system is to program the printed information so that it conforms with the State's MS 25 report. This would mean applicable sub-totals for certain categories as required by the Financial Accounting Handbook mentioned above. This would save a great deal of time at the year end.

##### Property and Equipment (School Board and SAU)

The School District does not maintain records of general fixed assets as a matter of policy. Such assets would consist of such items as: land, buildings, furniture and fixtures, equipment, vehicles, etc. The recording of fixed assets fulfills the stewardship needs to provide for physical and dollar value control, and establishes accountability for capital expenditures over the years.

With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring total costs of the School District's services and evaluating the efficiency of programs. This would be particularly true with the food service fund. In addition, there has been an increasing trend in government grants which consider depreciation as a reimbursable cost.

-3-

ML

*Giordani & Lortie, Prof. Assn.*  
CERTIFIED PUBLIC ACCOUNTANTS

EPHING SCHOOL DISTRICT

Internal Accounting Control Recommendations

For the Year Ended June 30, 1986

Check Signing: (SAU, School, and Treasurer)

We recommend check signing authority on the District accounts be assigned to one other School District official. This authority would prevent the need for pre-signed District checks. Although this change was approved at the March 13, 1986 District meeting, to date no deputy treasurer has been hired.

Bond Registers: (SAU)

The bond registers maintained at the SAU have not been updated to reflect annual principal payments for some time. This procedure should be performed each year at the time of payment.

Lunch Fund: (School, Lunch Director)

Upon receipt of goods from vendors the packing slip or invoice should be signed by a responsible official to indicate that the goods were in fact received. Also, many bills are paid by a statement without all of the underlying documentation being present. All packing or receiving slips should accompany an invoice when it is paid.

The implementation of the new cash register in the Middle and High Schools has provided for more accounting control. The addition of registers in the a la carte and elementary programs would also be very beneficial.

Reimbursement checks from the school lunch program should list the "Treasurer - Epping School District" as payee - not the individual by name.

General Fund: (SAU, School, School Board)

The purchasing policy adopted by the School Board during fiscal 1984 took care of many flaws in the system. The biggest one remaining has to do with proof of receipt of goods. While reviewing Invoices at year end we find a purchase order and an invoice signed by the principal. There is rarely a signed packing or delivery slip indicating that the goods were received. If the principal's approval for payment is supposed to serve two purposes, a policy should be adopted to that effect. If not, then signed packing slips should accompany the invoice to the paid Invoices file. SAU employees should be made aware of this policy as well.



## EPHING SCHOOL DISTRICT

### Internal Accounting Control Recommendations

For the Year Ended June 30, 1986

#### Additional Recommendations:

##### Activities Fund: (School, School Board)

The School Activities Fund's purpose is to collect monies from various student groups to finance their projects. Unfortunately, in the Epping School District that is not their only use. In addition to serving its intended purpose, this fund is also being used to finance expenditures for which appropriations have been made in the General Fund.

Another area of concern with regard to the Activity Fund has to do with the monthly reconciliation of subsidiary records to the bank statements. Currently, one bank statement is reconciled to the check book, but this one account plus the two savings accounts are not balanced to the subsidiary records. This situation is not indicative of good financial controls. The three bank accounts held by the Activity Fund are all interest bearing, yet the interest earned is not prorated back to the various activities which earned the interest. This procedure should be corrected immediately.

During the course of the year, student groups are occasionally in a deficit position with their fund. This is also not acceptable accounting practice.

The Activities Fund is also acting as custodian for several funds, which we feel should be relinquished. The "Graduated Classes", "Boosters", and "Scholarship" Activities Funds should all be turned over to custodians of their respective organizations. The "AEP", "Locker", and "Driver Ed" Funds at year end should be transferred back to the General Fund in order to reduce the overall budget appropriation necessary for the succeeding year. Also, generally accepted accounting principles are not followed with any degree of consistency. Areas where better controls could be implemented are as follows:

- A. No disbursements from the Activities Funds should be permitted without an invoice. Disbursements take place very frequently without an invoice under the current system. This adds up to thousands of dollars of unreceipted cash disbursements (i.e. Honor System of accounting).
- B. The Activities Funds are also used as a petty cash fund. In lieu of writing a check to cover an expenditure, cash is paid out of Activities. Later on, a voucher is submitted to the General Fund for reimbursement. If petty cash is necessary as an advance from the General Fund for day to day operations, a separate General Fund Petty Cash Advance Account should be set up as part of the Activities Fund.

-5-

ML

*Giordani & Lortie, Prof. Assn.*  
CERTIFIED PUBLIC ACCOUNTANTS



EPPING SCHOOL DISTRICT

Internal Accounting Control Recommendations

For the Year Ended June 30, 1986

Activities Fund (Cont'd): (School, School Board)

- C. Funds raised by students and funds transferred by the General Fund should not be comingled. Currently, some funds are supported by the General Fund as well as by revenues generated by the students. The accounting for these two types of income should be separated.
- D. Deposits to the bank account should be made more frequently. Activities funds tend to accumulate very quickly and it is not unusual for several hundred dollars to accumulate over a couple of days.

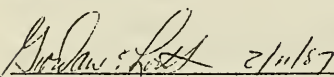
Once again, it should be noted that the School Board has the responsibility for the care, custody, and control of the Activities Funds. Also, in an effort to quantify the value of the Activity Funds, it should be noted that values in excess of one hundred thousand dollars flow through those accounts on an annual basis.

We feel very strongly that the institution of the above outlined procedures will lead to more reliable and responsible financial reporting. With government funding being as it is, we know how important reliable financial reporting can be.

We would like to thank everyone involved with the audit for their help and cooperation.

If you have any questions regarding the audit or if we may be of further assistance, please do not hesitate to contact us.

Very truly yours,

  
GIORDANI & LORTIE, PROF. ASSN.  
Certified Public Accountants

# VITAL STATISTICS

---

# MARRIAGES REGISTERED IN THE TOWN OF EPPING NH FOR THE YEAR ENDING DECEMBER 31, 1986

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF MARRIAGE	NAME OF PARISH
01/16/86	Raymond, N.H.	Thomas L. McCusker III Christine A. Clark	12/22/61	Thomas L. McCusker Jr. Carol Francoeur Stanley E. Clark Gloria Wallace
03/22/86	Concord, N.H.	James E. Aubrey Pauline T. Leveaux	09/09/56	Albert Aubrey Constance Spaulding Henry Leveaux
03/29/86	Epping, N.H.	Frank I. Kervin Sr. Judith Rossi	06/23/63	Claire T. Jolin Lawrence Kervin Elsie Wallace Achille Rossi
03/29/86	Hartwood N.H.	Kenneth R. Spencer Sandra G. French	03/22/40	Barry O'Brien William Spencer Ira Coquer George French
05/07/86	Epping, N.H.	James Blane Teague Judith Anne Webster	07/31/53	Elvira Kenney Ernest W. Teague Lena P. St. Onge
05/10/86	Raymond, N.H.	Dana Burleigh Jodi L. Allard	03/17/50	William P. Pelletier Ruth E. Rielle Donald F. Burleigh Shirley Lund
05/10/86	Epping, N.H.	Donald E. Devine Theresa L. Jean	07/07/62	Beatrice G. Marcotte Epping, N.H. Justice of the Peace
05/12/86	Hoodsett, N.H.	Daniel A. Deslongchamps Jr. Ivelyn R. Fowler	11/11/66	Marcelle H J Worth Epping, N.H. Justice of the Peace
05/16/86	Epping, N.H.	Michael J. Brown Ivelyn F. English	03/15/61	Rev. Donald Corriveau Epping, N.H. Catholic Priest
05/17/86	Concord N.H.	William A. Verville Laura L. Monica	09/13/62	Cecile Pitts Manchester, N.H. Justice of the Peace
05/24/86	Portsmouth, NH	Gerald A. Perkins Holly L. Fogarty	11/05/65	Beatrice G. Marcotte Epping, N.H. Justice of the Peace
			04/07/69	John J. McCarthy Charlestown N.H. Roman Catholic Priest
			01/19/63	Rev. Leo Lahey Capt. USN Portsmouth, N.H. USAF Protestant Chaplain
			04/05/63	
			05/09/54	
			01/12/57	
			07/10/59	
			04/29/65	

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1936

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
05/24/36	Epping, N.H.	Charles Edward House	03/13/53	Eugene F. House Betty A. Hever	Rev. Ronald Townsend Epping, N.H.
		Lisa May Sanville	06/19/67	Richard Sanville Joyce Pratt	Clergyman
06/07/36	Kingston, N.H.	Edward A. McQuaker	12/25/63	Edward McQuaker Sr. Dorothy Britton	Mendell J. Irvine Kingston, N.H.
06/07/36	Epping, N.H.	Kristine L. Durgin	04/07/64	Harold S. Durgin Constance Besselbach	Minister
06/07/36	Epping, N.H.	Jared H. Runford Jr.	03/26/59	Jared H. Runford Sr. Wilhelmine Wall	Rev Carroll C. Moore Epping, N.H.
06/13/36	Hampton, N.H.	Catherine A. Sanborn	11/30/63	Charles P. Sanborn Judith Walker	United Methodist Minister
		Dawn E. Worley	07/20/49	Donald A. Worley Janet A. Brooks	Jane Kelly Hampton, N.H.
		Loren J. Gibbs	04/07/56	Amer C. Hill Ruth E. Chase	Justice of the Peace
06/29/36	Brentwood N.H.	Curtis Daniel Marcotte	01/27/63	Leslie C. Marcotte Hyma L. Guyette	John E. Bartogli Epping, N.H.
		Kim Marie Evans	07/13/65	Ronald P. Evans Sr. Maria A. Capron	Justice of the Peace
07/04/36	Bristol, N.H.	Donald A. Gordon	02/22/34	Archibald R. Gordon Louise Anderson	Rev John D. Buttrick Jr. Bristol, N.H.
03/16/36	Manchester NH	Marie-Claire J. Fisher	01/04/51	Joseph O. Duquette Dorothy G. Harris	Clergy
		Brian P. Dionne	03/24/64	Robert P. Dionne Joan C. Dionne	Nancy Grant Manchester, N.H.
		Robin J. Reinhold	08/12/65	Robert Reinhold Jean Young	Justice of the Peace
08/16/36	Manchester NH	Michael B. Courtemanche	12/02/63	Robert Courtemanche Blaine Stocking	Rev. Leo A. Lashane Manchester, N.H.
		Paul D. Jackson	03/23/66	Harvey B. Jackson Jr. Mary P. Williams	Catholic Priest
03/16/36	Alton, N.H.	Robert S. Hunkinson	01/21/61	Unknown	Robert J. Cole Justice of the Peace
		Laurie A. Graham	12/29/66	Shirley A. Turnbull Robert V. Graham	
03/16/36	Epping, N.H.	Turk F. Micheli	06/04/59	Nancy Russo Amelio Micheli	Rev Ronald Corriveau Epping, N.H.
		Patricia C. Kelley	03/29/59	Louise Girmoni William J. Kelley	Catholic Priest
				Charlotte Davis	

PERSONS REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1936

<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>NAME OF GROOM &amp; BRIDE</u>	<u>DATE OF BIRTH OF 1931</u>	<u>NAME OF PARENTS</u>	<u>BY WHOM MARRIED</u>
03/22/36	Manchester, N.H.	Joseph D. Martin Michelle J. Masella	01/09/60 09/01/63	Douglas Martin Varda Stewart Michael E. Masella Marjorie E. Brodeau	Louise A. Nathan Manchester, N.H. Justice of the Peace
03/24/36	Raymond, N.H.	Steven D. Shea Sherri A. Buckman	10/02/66 02/05/69	Herbert Shea Evelyn Pratt G. Michael Buckman	John E. Bertogli Epping, N.H. Justice of the Peace
03/24/36	Portsmouth, N.H.	Robert H. O'Donnell Barbara P. Montpelier	07/30/55 02/11/56	Patricia Griffiths Warren O'Donnell Mildred McIntyre Alfred A. Montpelier	James C. Hadden Portsmouth, N.H. Pastor
03/30/36	Raymond, N.H.	Richard F. Iacchini R. Patricia Browne	01/21/50 11/18/47	Jeanette Iacini Francis Iacchini Ruth Porthouse Robert C. Browne Sr.	Rev Richard Grover Exeter, N.H. Minister
03/30/36	Salisbury	Robert A. Bartlett Deann Jean Lynch	10/03/43 05/09/60	Marilynn Williams Robert H. Bartlett Trieste Pelone John Lynch	Peter H. Solomon Londonderry, N.H. Justice of the Peace
09/05/36	Ray Castle, Ill.	William A. Foberge Sandra E. Montagnino	04/21/51 06/22/46	Dorothy Sanstrom Armand Foberge Arlene Strout Lawrence C. Russell	Richard J. Rendueu Danville, N.H. Justice of the Peace
09/06/36	Exeter, N.H.	Philip D. Denaime Elizabeth A. Frucoli	09/13/56 08/14/61	Charlotte Milbar Richard F. Denaime Hattie Maccomb William R. Frucoli	Warren E. Cottrell Jr. Exeter, N.H. Justice of the Peace
09/06/36	Epping, N.H.	Daniel David Letourneau Conni Starr Foyt	08/12/63 08/14/64	Anna Hubbard Alfred D. Letourneau Carol Thibodeau Elson Burton	Beatrice G. Marcotte Epping, N.H. Justice of the Peace
09/06/36	Epping, N.H.	Joseph Adams Dubochement Jean Elizabeth Hubbard	09/15/46 05/29/51	Dorothy Deal Joseph Dubochement Mary Gray George Iachamb	John E. Bertogli Epping, N.H. Justice of the Peace
09/06/36	Epping, N.H.	Henry J. Bertogli Louise H. Walsh	03/13/34 03/24/27	Barbara Snyder Carlo Bertogli Palmyre Bureau Robert A. Fickling Jr. Louise H. Iane	John E. Bertogli Epping, N.H. Justice of the Peace

<u>DATE</u>	<u>PLACE OF BAPTISM</u>	<u>NAME OF GROOM &amp; BRIDE</u>	<u>DATE OF BIRTH OF EACH</u>	<u>NAME OF PARENTS</u>	<u>BY WHOM BAPTIZED</u>
09/06/86	Raymond, N.H.	Cornelius S. Porter Judith R. Brady	03/16/62 12/31/55	James E. Porter Edith L. Smart Keith E. Brady	Paternal V. Pietrowski Raymond, N.H. Justice of the Peace
09/13/86	Dublin, N.H.	Kevin F. Reichlin Debra L. Roy	10/01/59 11/04/59	Petty H. Roberts Frank Reichlin Joanne Rosenberger Robert Roy	James Helleroy Dybing, N.H. Reverend
09/20/86	Hanckester, N.H.	Robert F. Tarbox Jr. Denise A. Harran	07/16/59 03/03/54	Elaine Peroni Robert Tarbox Sr. Elaine Arsenault Leo Couturier Jerry Eisan	Howard G. Seaver Bedford, N.H. Justice of the Peace
09/20/86	Dybing, N.H.	Joseph E. Bilodeau Laura J. Bekkie	06/02/63 02/25/63	Benjamin F. Bilodeau Elizabeth J. Anderson William P. Bekkie Loretta J. Young	Rev. David A. Watkins Dybing, N.H. Reverend
09/20/86	Dybing, N.H.	Carlton R. Lamb Rita Y. Loignon	06/02/21 04/07/32	Leon Lamb Sarah Haley Edmond Carrier Marie L. Goulet	Rev. David A. Watkins Dybing, N.H. Reverend
09/27/86	Dybing, N.H.	Richard Alan Richard Kimberly Ruth Horton	03/02/66 04/06/67	Ronald G. Richard Margaret Long Kirkell O. Horton Ruth I. Johnson	Rev. David A. Watkins Dybing, N.H. Reverend
09/27/86	Kingston, N.H.	David H. Tierney Veronica J. Victoria	07/25/52 09/06/62	Michael Tierney Joan Glidden John Victoria Joyce Fervin	Paternal V. Pietrowski Raymond, N.H. Justice of the Peace
09/27/86	Kingston, N.H.	John Victoria Jr. Pence B. Parenteau	05/03/60 12/01/65	John Victoria Sr. Joyce Curvan Pence Parenteau Joan Glidden	Paternal V. Pietrowski Raymond, N.H. Justice of the Peace
10/04/86	Hanckester, N.H.	Kevin M. Smith Margaret A. Timmons	04/19/59 11/09/61	Robert D. Smith Kenna M. Bedin William E. Timmons Barbara A. Hinchler	Rev. Raymond J. Potwin Hanchester, N.H. Catholic Priest
10/04/86	Kingston, N.H.	Lawson E. Smith III Kelly J. McOusker	02/15/63 01/25/63	Lawson Smith Jr. Katherine Glen Edward McOusker Dorothy Britton	Markell J. Irvine Kingston, N.H. Minister
09/27/86	Dybing, N.H.	Stephen E. Delanyer Suzanne Duran	06/13/62 01/27/64	Albert F. Delanyer Sandra L. Blanchard Roland F. Duran Dorothy Moore	Rev. Donald Carribeau Dybing, N.H. Catholic Priest



DATE	PLACE OF BURIAL	NAME OF CHILD & BIRTH	DATE OF BIRTH OF CHILD	NAME OF DECEASED	BY WHOM BURIED
10/11/36	Dover, N.H.	Laudis A. Delp III	11/11/64	Laudis A. Delp Jr.	Rev Robert G. Eiren Dover, N.H.
10/12/36	Kingston, N.H.	Janice L. Therrien	12/19/65	Edward Therrien Ann Gillis	Catholic Priest
10/17/36	Exbury, N.H.	George A. Brown Sr.	03/03/45	Ray E. Brown	Pattie C. Obellette Kingston, N.H.
10/24/36	Exbury, N.H.	Marguerite Marie Brown	07/06/41	Eleonor Ingalls Norman Fox	Justice of the Peace
10/24/36	Exbury, N.H.	Roman S. Rose	09/25/50	Marguerite Hoffman Marion Rose	James Bellenger Exbury, N.H.
10/24/36	Exbury, N.H.	Sandra E. McGuins	10/26/42	Luise Threlk Jack Lee McGuins	James Bellenger Exbury, N.H.
10/24/36	Exbury, N.H.	Olaf Theodorika Deth	01/20/51	Dorothy McGuiness Edmund Deth	James Bellenger Exbury, N.H.
10/25/36	Portsmouth, NH	Almaria L.C. Linn	09/02/53	Lucas Linn Constance MacLade	James Bellenger Exbury, N.H.
11/13/36	Exbury, N.H.	Robert E. Marshall Jr.	10/23/65	Robert E. Marshall Sr. Nancy E. Carrelly	Thomas J. Savage Portsmouth, N.H.
11/14/36	Raymond, N.H.	David C. Dionne	05/31/66	John D. Dionne Barbara Dunn	Catholic Priest
11/22/36	Exbury, N.H.	Barry C. Stauden	03/30/60	Raymond P. Dionne Marilyn Adams	Patricia G. Threlk Exbury, N.H.
11/25/36	Exbury, N.H.	Earl W. Shamban	02/17/58	Elaine J. Harvey John W. Shamban	Justice of the Peace
11/29/36	Exbury, N.H.	Heva L. Carden	04/03/55	Barbara J. Townsend Arthur Carden	Rev Paul Thoren Raymond, N.H.
12/06/36	Exbury, N.H.	David R. Nider	03/07/57	Melba Chapman Leonard Nider	Clergy
12/29/36	Exbury, N.H.	Laurie A. Fraser	05/07/52	Elizabeth Fraser Malcolm R. Fraser	Jane Jelley Raymond, N.H.
12/29/36	Exbury, N.H.	Donald A. Perkins Jr.	06/02/67	Janice A. Colby Donald A. Perkins Sr.	Justice of the Peace
12/29/36	Exbury, N.H.	Renee H. Gauthier	12/03/55	Rita M. Kallher Albert J. Gauthier	Leo R. Dupuis Seabrook, N.H.
12/29/36	Exbury, N.H.	Lynn D. Kalsay	05/03/66	Shirley Ann Litchford James H. Kalsay	Justice of the Peace
12/29/36	Exbury, N.H.	Barry L. Prunier	11/23/41	Elloise Threlk Alfred L. Prunier	John E. Bartonli Exbury, N.H.
12/29/36	Exbury, N.H.	David H. Pierce	04/04/41	Audrey Hardy Charles A. Pierce	Justice of the Peace
12/29/36	Exbury, N.H.	Nancy J. Paul	12/27/51	Gloria H. Bart Henry Paul	Charles A. Pierce Seabrook, N.H.
			05/05/46	Paula Crowley	Justice of the Peace



WEDDINGS REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1936

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF GROOM	NAME OF WITNESSES
12/20/36	Kingston, N.H.	Albert H. Frost	12/29/59	Arthur H. Frost Jr. Belle L. Pearson
12/24/36	Exeter, N.H.	Anita H. Currier	07/27/62	Richard W. Currier Sylvia Hudligo
12/24/36	Exeter, N.H.	Thomas A. Cranshaw Jr.	02/19/63	Thomas A. Cranshaw Sr. Jane Terry
12/24/36	Exeter, N.H.	Marva L. Sautter	03/24/65	Thomas E. Sautter Jackie Price
12/24/36	Exeter, N.H.	Arthur J. Burgess	10/24/20	Anthony H. Burgess Rose Harbath
12/31/36	Exeter, N.H.	Phyllis H. Paquette	05/25/40	Henry Plouffe Mora Gayette
		Galter H. Brown III	12/11/50	Walter H. Brown Jr. Billie June DeKese
		Haroon D. Burnham	06/10/55	Richard F. Burnham Dorothea A. Carrott

BY HONORABLE

Wendell J. Irvine  
Kingston, N.H.  
Minister

Raymond O. Belanger Jr.  
Exeter, N.H.  
Justice of the Peace

Richard J. Doyneau  
Danville, N.H.  
Justice of the Peace

Warren E. Cottrell Jr.  
Exeter, N.H.  
Justice of the Peace

BIRTHS REGISTERED IN THE TOWN OF EPPING, NH FOR THE YEAR ENDING DECEMBER 31, 1986

DATE	PLACE OF BIRTH	NAME OF CHILD	SEX	DATE OF FATHER	MAILED NAME OF FATHER	BIRTH PLACE OF FATHER AND MOTHER
01/02/86	Exeter, N.H.	Sarah Rose Ouellette	F	David George Ouellette	Karen Julia Burbank	New Hampshire New York
01/07/86	Portsmouth, N.H.	Eric Hardin Stephens	M	Craig Hardin Stephens	Elizabeth Marie Percin	Massachusetts Massachusetts
01/23/86	Salmon, MA	Ryan Thomas Sygowski	M	Paul Michael Sygowski	Frances Loretta Dowd	West Virginia Massachusetts
01/24/86	Derry, N.H.	Brad Michael Baram	M	James Stephen Baram Sr.	Mary Elizabeth Castle	Massachusetts Massachusetts
01/26/86	Exeter, N.H.	Alexander Eden Gay	M	Michael John Gay	Victoria Ellen	Pennsylvania New Jersey
01/27/86	Exeter, N.H.	Joseph Robert Cote	M	David Scott Cote	Patricia Jean Reinhold	New Hampshire New Hampshire
02/09/86	Windsor, MA	Joseph Anthony Doyle	M	William James Doyle	Julie Ann Shea	Massachusetts Massachusetts
02/09/86	Derry, N.H.	Jeffrey Kohl Hayes	M	John Henry Hayes	Constance Lynn Kohl	Pennsylvania Illinois
02/12/86	Exeter, N.H.	Heidi Ann Vetterling	F	Bruce Ernest Vetterling	Jarwina Ann Filipkowski	Massachusetts Massachusetts
02/27/86	Exeter, N.H.	Keyhan Janelle Soper	F	Richard James Soper	Maureen Ann Nicolls	Massachusetts Massachusetts
03/01/86	Derry, N.H.	Derek Nicholas Podesta	M	Nicholas Christopher Podesta Jr	Barbara Ellen Baker	New Hampshire New Hampshire
03/11/86	Exeter, N.H.	Kyle Raymond Horton	M	Kirrell Otis Horton Jr.	Ruth Isobel Johnson	Massachusetts Massachusetts
03/20/86	Dover, N.H.	Nicholas Ross Caron	M	Gleam Lionel Caron	Ann Marie Lamontagne	New Hampshire New Hampshire
03/31/86	Exeter, N.H.	Justine Ada Gorski	F	David Michael Gorski	Donna Day Young	Massachusetts New Hampshire
04/14/86	Exeter, N.H.	Jana Nicole Zarnowski	F	John Edward Zarnowski	Denise Barbara Strophe	New Hampshire Massachusetts
04/21/86	Hampchester, N.H.	Julie Ann Hirsch	F	Anthony Albert Hirsch	Louise Mary Paradise	Massachusetts Massachusetts
05/08/86	Exeter, N.H.	Ryane Elaine O'Regan	F	Sean Frances O'Regan	Carole Elaine Adams	Massachusetts Maryland
05/13/86	Exeter, N.H.	David Wayne Evans	M	Alan Wayne Evans	Marylane Brown	New Hampshire Massachusetts
05/13/86	Exeter, N.H.	Robert Michael Leonard	M	Robert Charles Leonard Jr.	Karen Lee Collins	Massachusetts Massachusetts
05/17/86	Exeter, N.H.	Marla Sue Nelson	F	Frederick Brophy Nelson	Jeanne Rita Sorrenti	Massachusetts Massachusetts
05/27/86	Lawrence, MA	Alyssa Jean Dorosiars	F	Daniel Marcellin Dorosiars	Janet Theresa Desfosses	Massachusetts Massachusetts

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1986

<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>NAME OF CHILD</u>	<u>SEX</u>	<u>DATE OF ENTRY</u> <u>PARENTS NAME OF MOTHER</u>	<u>BIRTH PLACE OF FATHER</u> <u>AND MOTHER</u>
06/03/36	Exeter, N.H.	Mark Richard Haskell	M	Leslie Frank Haskell Katherine Anne Cote	Massachusetts New Hampshire
06/10/36	Exeter, N.H.	Nicole June Bernier	F	Steven William Bernier Denise Raylene Lemieux	New Hampshire Massachusetts
06/19/36	Exeter, N.H.	John William Woodward	M	John Mark Woodward Billie Jo Mulcault	New Hampshire New Hampshire
06/27/36	Exeter, N.H.	Joseph Ferrini Murdy	M	Richard Alfred Murdy Joan Elise Ferrini	New Hampshire Massachusetts
07/07/36	Exeter, N.H.	Andrew George Farland	M	George Richard Farland Jayne Marie Baker	Massachusetts Massachusetts
07/07/36	Exeter, N.H.	Paul Richard Martin	M	Lytle Anthony Martin Crystal Marie Alton	New Hampshire Massachusetts
07/15/36	Exeter, N.H.	Eric James Chabot	M	Marc Joseph Chabot Janelle Carley	Massachusetts New York
08/07/36	Portsmouth, N.H.	Hogan Marie Ingilis	F	Jeffrey Robert Ingilis Kathleen Jane Planigan	New Hampshire Massachusetts
08/10/36	Exeter, N.H.	Melanie Grace Roberts	F	Keith Ralph Roberts Lisa Ann Jeanen	Massachusetts New Hampshire
08/21/36	Exeter, N.H.	Nam William Blomke	M	John Loren Blomke Janice Anne Latour	Indiana Germany
08/27/36	Exeter, N.H.	Jenna Elizabeth Riley	F	Gregory Harold Riley Susan Clara Pollansbee	Ireland New Hampshire
09/05/36	Exeter, N.H.	Brandon Douglas Smart	M	Ralph Cornelius Smart Mary Elizabeth Miesowicz	New Hampshire Massachusetts
09/07/36	Exeter, N.H.	Maeghan Elizabeth McQueene	F	Kevin Michael McQueen Karen Ann Pelleron	Massachusetts Massachusetts
09/08/36	Exeter, N.H.	Andrew Richard Farrington	M	Victor Andrew Farrington Linda Jean Cove	Massachusetts New Hampshire
09/21/36	Portsmouth, N.H.	James Williams Hardy	M	Erant Reed Hardy Kathryn Swain Williams	New Jersey Massachusetts
09/30/36	Lawrence, MA	Kenneth Michael Saunders Jr	M	Kenneth Michael Saunders Sr. Wendy Marie St. Jean	Massachusetts Massachusetts
09/30/36	Exeter, N.H.	Reed Julian Loy	M	James Brent Loy Sarah Jane Whitney	Texas New Hampshire
10/07/36	Portsmouth, N.H.	Michael Robert Murphy	M	Robert Michael Murphy Honey Edith Barry	Massachusetts New Jersey
10/10/36	Exeter, N.H.	Matthew Timothy Cassidy	M	Timothy Charles Cassidy Janice Pauline Culezian	Massachusetts Massachusetts
10/16/36	Exeter, N.H.	Michael Richard Ralph	M	Wilbur Richard Ralph Joyce Karen Lavoie	New York New Hampshire

BIRTHS REGISTERED IN THE TOWN OF EPPING, NH FOR THE YEAR ENDING DECEMBER 31, 1986

<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>NAME OF CHILD</u>	<u>SEX</u>	<u>NAME OF FATHER</u> <u>MOTHER</u>	<u>BIRTH PLACE OF FATHER</u> <u>MOTHER</u>
10/20/86	Exeter, N.H.	Justin Leigh Klitgaard-Ellis	M	Kent Alan Klitgaard	California
10/23/86	Exeter, N.H.	Angelina Maria Visconte	F	Vallarie Dawn Ellis George Richard Visconte	California Massachusetts
10/23/86	Exeter, N.H.	Hillary Jane Truesdell	F	Donna Lee Tibbetts John Edward Truesdell	New Hampshire Massachusetts
10/27/86	Exeter, N.H.	Melissa Marie Smith	F	Joan Hendrickson Kevin Christopher Smith	New York Missouri
11/01/86	Exeter, N.H.	Jillian Elias Kelly	F	Dorota Sue Keller David Frank Kelly	Florida South Dakota
11/05/86	Exeter, N.H.	John Richard Lindsey	M	Pauline Jean Bliss John Darren Lindsey	Massachusetts Massachusetts
11/11/86	Exeter, N.H.	Timothy Charles Corsetti	M	Nancy Ann Evans Bruce David Corsetti	New Hampshire New Hampshire
11/12/86	Exeter, N.H.	Deth Ann Bruno	F	Mary Exilda Bruno Timothy Keith Bruno	New Hampshire New Hampshire
11/23/86	Exeter, N.H.	Jason Michael Roy	M	Pertha Lydia Fisher Daniel George Roy	New Hampshire Maine
12/15/86	Portsmouth, N.H.	Donald Robert Brown	M	Joan Marie Vignean Dale Ross Brown	Connecticut New Hampshire
				Colleen Pamela Burgess	Minnesota

Date	Place of Death	Name and Surname of the Deceased	Age	Sex	Name of Father	Hidden Name of Mother
01/10/36	Exeter, N.H.	Beronna Gauthier	83	F	Joseph Fournier	Josephine Lacasse
01/13/36	Exeter, N.H.	Dva Parisseau	84	F	L. Frenester	Charlotte Hall
01/25/36	Exeter, N.H.	Delphis Joseph Lacasse	78	M	Aloise Levesque	Susan LaRue
01/31/36	Brentwood, N.H.	Auna Brown	88	F	Philip Schetzer	Penina Avel
02/25/36	Exeter, N.H.	Daniel J. MacDonald Jr.	61	M	Daniel J. MacDonald Sr.	Fraa Carrol
03/10/36	Exeter, N.H.	Gertrude Ross	80	F	William H. White	Anna Carrol
03/10/36	Brentwood, N.H.	Estelle Lavigne	65	F	Cecile Lavoie	Alma Pelletier
03/11/36	Haverchester, N.H.	Edward J. Cote	63	M	Peter Cote	Alma Blouin
03/13/36	Brentwood, N.H.	John K. Merrill	83	M	Edward D. Merrill	Rita Merrill
04/07/36	Haverchester, N.H.	Almon Morse	71	M	Unknown	Unknown
04/16/36	Exeter, N.H.	Cecille A. Bernier	50	M	Alfred Bernier	Yve Desrosiers
05/01/36	Exeter, N.H.	Kevin Robert Parenteau	24	M	Robert Parenteau	Carl Parenteau
05/05/36	Exeter, N.H.	Charles Joseph A. Bernier	37	M	Abel Bernier	Diana Beaumault
05/09/36	Exeter, N.H.	Lettie Bartlett Goodrich	92	F	Levi S. Bartlett	E. Grace Saulson
05/20/36	Exeter, N.H.	Helen R. Leclerc	85	F	Alphonse Roy	Alma Dupette
05/21/36	Exeter, N.H.	Joseph Mazzara	82	M	Charles Mazzara	Angela
06/09/36	Exeter, N.H.	John Phillips	90	M	Antoine Phillips	Resonne
06/15/36	Exeter, N.H.	Richard Clifford Costine	23	M	Albert Joseph Costine	Norma Hart
07/15/36	Haverchester, N.H.	Antoine A. Jean	72	M	Alfred Jean	Josephine Lavoie
07/23/36	Exeter, N.H.	Helen Horton Shaw	96	F	Samuel S. Horton	Allice Mitchell
07/31/36	Brentwood, N.H.	Alice Seaborg	74	F	Wilbur Seaborg	Fleming
07/02/36	Exeter, N.H.	William D. Kelley	63	M	James F. Kelley	Mary Davis
07/12/36	Exeter, N.H.	Doris Fay Baker	59	F	Oscar Bilebeau	Wilfred Huntress
10/25/36	Brentwood, N.H.	Richard D. Murphy	60	M	Thomas Murphy	Leona Bearden
11/02/36	Exeter, N.H.	Barbela Parandanis	81	F	Peter Camalis	Unknown
11/03/36	Exeter, N.H.	Joseph Manuel Dutra	70	M	Manuel Dutra	Isolina
11/06/36	Exeter, N.H.	Jeanne F. Anderson	62	F	John H. Lavoie	Verlon Pierre
11/12/36	Exeter, N.H.	William Parker Methuen	81	M	Amyas Methuen	Mary T. Washburn







Selectmen's Office  
Epping, N.H. 03042

BULK RATE  
U.S. POSTAGE  
PAID  
Epping, N.H.  
Permit No. 2

UHH LIBRARY  
DURHAM, NH 03824